

Tax First - Namibia

Withholding Tax on Services

Registration Form and Tax Return

Special Edition 6

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Forms available

The Directorate of Inland Revenue released registration forms and tax returns for the new 25% withholding tax on services rendered by non-residents, i.e. withholding tax on service (WTS).

Following the press release dated 24 February 2012, the registration forms 6-001/0179 as well as the WTS returns 6-0/0319 are available from today. Scanned copies of the forms are attached.

Application forms for registration can also be obtained from *Ms. E le Roux* on the 5th floor at room 516, Inland Revenue building; or at any other Inland Revenue Regional Office. Forms must be returned not later than *20th March 2012* to enable the DIR to effect registration and can be submitted at the New Business counters (Windhoek: 1st floor, Inland Revenue building).

Please note:

When rendering your Withholding Tax on Services (WTS) return, please make use of your new WTS File Identification Number (FIN). Your WTS FIN comprised of the first 9 digits of your Income Tax (ITX) FIN plus the digit 8, e.g. ITX FIN: 1234567-0-1-1 will use the WTS FIN: 1234567-0-1-8.

First payment of withholding tax is due 20 March 2012 and should include WTS withheld from 30 December 2011 to 29 February 2012.

WTS registration form and return attached.

For more information or assistance with registration please contact the PwC Namibia Corporate Tax team:

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This newsletter and previous issues are available on
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REPUBLIC OF NAMIBIA

MINISTRY OF FINANCE DIRECTORATE: INLAND REVENUE

Tel.: (00 264 61) 209 2150
Fax: (00 264 61) 231177

Enquiries: M. H. A. Beyer

Inland Revenue Building,
Moltke Street,
Private Bag 13185,
WINDHOEK, NAMIBIA

20 February 2012

Dear Taxpayer,

INCOME TAX: WITHHOLDING TAX ON SERVICES (WTS)

The Income Tax Act has been amended on 30 December 2011 to introduce a withholding tax (final tax) when a Namibian resident person or company must pay an entertainment fee, management fee, consultancy fee or director's fee to a non-resident person or company for such services. The Namibian resident is liable to withhold tax on the service fee paid to the non-resident. The withholding tax on services is payable within 20 days after the month following the month in which the payment to the recipient was made.

The Income Tax Act makes provision for a return to be submitted on a prescribed form. To enable the Directorate Inland Revenue to distribute the monthly return on time to those persons or institutions liable to withhold tax and to remit it within the prescribed time to the Directorate Inland Revenue, it is essential to obtain the necessary information for the registration process. See the reverse side of this letter for an application form for registration. Make sure to indicate whether you make use of non-resident service providers on a regular basis in the space provided in the top right-hand corner of the application form.

When rendering your Withholding Tax on Services (WTS) Return, please make use of your new WTS File Identification Number (FIN). Your WTS FIN is comprised of the first 9 digits of your Income Tax (ITX) FIN plus the digit 8, e.g. ITX FIN: 1234567-01-1 will result in the WTS FIN: 1234567-01-8.

**Inland Revenue
Ministry of Finance**

REGIONAL OFFICES

WINDHOEK
Receiver of Revenue
Moltke Street
Private Bag 13185, Windhoek
Tel.: (061) 209 2644/5
Fax: (061) 209 2001

OSHAKATI
Receiver of Revenue
Dr. Agostino Neto Street
Private Bag 5548, Oshakati
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OTJIWARONGO
Receiver of Revenue
Cnr. Dr. Libertine Amathila Ave.
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RUNDU
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**APPLICATION FOR REGISTRATION - WITHHOLDING TAX ON SERVICES
RENDERED BY A NON-RESIDENT**

OFFICE OF REGISTRATION ➡

MARK THIS BOX WITH AN X IF YOU
MAKE USE OF NON-RESIDENT SERVICE
PROVIDERS ON A REGULAR BASIS

☐

(COMPLETE BLOCKS IN BLACK INK. USE CAPITAL LETTERS, AND WHERE APPLICABLE, MARK WITH AN "X")

PART 1: BUSINESS/PERSONAL PARTICULARS

REGISTERED/ TAXPAYER NAME	<input type="text"/>	<input type="text"/>
TRADE NAME	<input type="text"/>	<input type="text"/>
BUSINESS REG./ IDENTITY NO.	<input type="text"/>	<input type="text"/>
DATE OF BIRTH	<input type="text"/>	<input type="text"/>
BUSINESS/ RESIDENTIAL ADDRESS	<input type="text"/>	<input type="text"/>
POSTAL ADDRESS	<input type="text"/>	<input type="text"/>
CITIZENSHIP	<input type="text"/>	<input type="text"/>
OCCUPATION	<input type="text"/>	<input type="text"/>
NAME AND ADDRESS OF EMPLOYER	<input type="text"/>	<input type="text"/>
MAGISTERIAL DISTRICT	<input type="text"/>	<input type="text"/>
TAXPAYER FILE IDENTIFICATION NO.	<input type="text"/>	<input type="text"/>

PART 2: TAXPAYER'S CONTACT DETAILS (NOT REPRESENTATIVE)

WORK TELEPHONE NO.	HOME TELEPHONE NO.	FAX NO.
<input type="text"/>	<input type="text"/>	<input type="text"/>
CELLPHONE NO.	EMAIL ADDRESS	
<input type="text"/>	<input type="text"/>	

PART 3: BANKING DETAILS

BANK	<input type="text"/>	BRANCH CODE	<input type="text"/>
ACCOUNT NO.	<input type="text"/>	OFFICIAL BANK STAMP	
ACCOUNT HOLDER	<input type="text"/>		
TYPE OF ACCOUNT	SAVINGS <input type="checkbox"/> CURRENT <input type="checkbox"/> TRANSMISSION <input type="checkbox"/>		

I DECLARE THAT THE PARTICULARS PROVIDED ARE CORRECT.

NAME

CAPACITY

SIGNATURE

DATE

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THERE ARE SEVERE PENALTIES/INTEREST FOR FALSE DECLARATIONS, FAILURE TO PAY TAX WHEN DUE, OR SUBMITTING RETURNS LATE.



RETURN OF WITHHOLDING TAX ON SERVICES RENDERED BY A NON-RESIDENT

ALWAYS MENTION THIS FILE IDENTIFICATION NUMBER IN YOUR CORRESPONDENCE AND AT INTERVIEWS

OFFICE OF REGISTRATION ➡

(ONLY COMPLETE BLOCKS IN INK WHERE PARTICULARS ARE MISSING OR HAVE CHANGED. USE CAPITAL LETTERS, AND WHERE APPLICABLE, MARK WITH AN "X")

BUSINESS/PERSONAL PARTICULARS OF RESIDENT	
REGISTERED/ TAXPAYER NAME	<input type="text"/>
TRADE NAME	<input type="text"/>
IDENTITY NO.	<input type="text"/>
POSTAL ADDRESS	<input type="text"/>

WITHHOLDING TAX ON SERVICES		YEAR	MONTH
I CERTIFY THAT THE PARTICULARS PROVIDED ARE CORRECT		<input type="text"/>	<input type="text"/>
NAME	CAPACITY		
SIGNATURE	DATE		
CONTACT DETAILS			
EMAIL ADDRESS	CELLPHONE NO.	TELEPHONE NO.	
TAX WITHHELD	1	<input type="text"/>	<input type="text"/>
INTEREST		<input type="text"/>	<input type="text"/>
PENALTY		<input type="text"/>	<input type="text"/>
AMOUNT PAYABLE		<input type="text"/>	<input type="text"/>

WITHHOLDING TAX ON SERVICES SHOULD BE PAID OVER TO THE RECEIVER OF REVENUE WITHIN 20 DAYS AFTER THE END OF THE MONTH DURING WHICH THE AMOUNT WAS DEDUCTED OR WITHHELD.
DO NOT DETACH

RECEIPT WITHHOLDING TAX ON SERVICES		YEAR	MONTH
FILE IDENTIFICATION NUMBER OF RESIDENT	<input type="text"/>	<input type="text"/>	<input type="text"/>
REGISTERED NAME	<input type="text"/>		
TRADE NAME	<input type="text"/>		
POSTAL ADDRESS	<input type="text"/>		
TAX WITHHELD	1	<input type="text"/>	<input type="text"/>
INTEREST		<input type="text"/>	<input type="text"/>
PENALTY		<input type="text"/>	<input type="text"/>
AMOUNT PAYABLE		<input type="text"/>	<input type="text"/>

THIS RECEIPT IS NOT VALID UNLESS CASH REGISTER FIGURES ARE PRINTED HEREON

RECEIPT WITHHOLDING TAX ON SERVICES		YEAR	MONTH
FILE IDENTIFICATION NUMBER OF RESIDENT	<input type="text"/>	<input type="text"/>	<input type="text"/>
REGISTERED NAME	<input type="text"/>		
TRADE NAME	<input type="text"/>		
POSTAL ADDRESS	<input type="text"/>		
TAX WITHHELD	1	<input type="text"/>	<input type="text"/>
INTEREST		<input type="text"/>	<input type="text"/>
PENALTY		<input type="text"/>	<input type="text"/>
AMOUNT PAYABLE		<input type="text"/>	<input type="text"/>

THIS RECEIPT IS NOT VALID UNLESS CASH REGISTER FIGURES ARE PRINTED HEREON

RETURN OF WITHHOLDING TAX ON SERVICES RENDERED BY A NON-RESIDENT

NAMIBIAN RESIDENT TAXPAYER NAME		FILE IDENTIFICATION NUMBER OF RESIDENT		YEAR		MONTH	
<div></div>		<div></div>		<div></div>		<div></div>	

DETAILS OF NON-RESIDENT SERVICE PROVIDER: BUSINESS (COMPANY, CC, ETC.)

	BUSINESS NAME	ADDRESS	BUSINESS REG. NO.	COUNTRY OF REG.	TREATY COUNTRY (Y/N) (Note 2)	SERVICE FEE N\$	DATE OF PAYMENT	TAX WITHHELD (25%) (Note 3 & 4) N\$
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								

TOTAL N\$**5**

DETAILS OF NON-RESIDENT SERVICE PROVIDER: INDIVIDUALS (NATURAL PERSONS)

	INDIVIDUAL'S FULL NAME	ADDRESS	IDENTITY NO.	NATIONALITY	COUNTRY OF RESIDENCE	TREATY COUNTRY (Y/N) (Note 2)	SERVICE FEE N\$	DATE OF PAYMENT	TAX WITHHELD (25%) (Note 3 & 4) N\$
1.									
2.									
3.									
4.									
5.									

TOTAL N\$**6**

PLEASE USE THE FOLLOWING BANK DETAILS WHEN PAYING BY BANK TRANSFER OR DIRECT DEPOSIT.

INLAND REVENUE BANKING DETAILS			
BANK	<div>BANK OF NAMIBIA</div>	BRANCH CODE	<div>980-172</div>
ACCOUNT NAME	<div>RECEIVER OF REVENUE</div>	TYPE OF ACCOUNT	<div>CURRENT</div>
ACCOUNT NO.	<div>165 001</div>	REFERENCE NO.	<div></div>

NOTES

THIS REFERENCE NUMBER SHOULD BE CLEARLY STATED ON THE BANK TRANSFER OR DIRECT DEPOSIT SLIP.

Block No.

- 1 Insert total of block 5 and 6.
- 2 Treaty Countries are countries with which Namibia has concluded double taxation agreements. Currently these countries are Botswana, France, Germany, India, Malaysia, Mauritius, Romania, Russian Federation, South Africa, Sweden and United Kingdom.
- 3 Directives should be requested from the Receiver of Revenue in the event of uncertainty on the applicability of Withholding Tax on Services in respect of a Treaty Country resident.
- 4 All service fees paid to non-residents should be detailed and declared.

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