

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
Tel.: (065) 229 7289
Fax: (065) 221 190

KEETMANSHOOP
Receiver of Revenue
Hampie Pilchta Street
P.O. Box 451, Keetmanshoop
Tel.: (063) 221 092
Fax: (063) 244 863

WALVIS BAY
Receiver of Revenue
Cnr. Sam Nujoma Ave. & 14th Rd.
Private Bag 5027, Walvis Bay
Tel.: (064) 208 6073/4/5
Fax: (064) 208 6100

OTJIWARONGO
Receiver of Revenue
Cnr. Dr. Libertine Amathila Ave.
& Frans Indongo St.
P.O. Box 2127, Otjiwarongo
Tel.: (067) 300 400
Fax: (067) 300 401

RUNDU
Receiver of Revenue
Markus Siwarongo St.
Private Bag 2117, Rundu
Tel.: (066) 265 030
Fax: (066) 256 546



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	
TRADE NAME	
BUSINESS REG./ IDENTITY NO.	
DATE OF BIRTH	
BUSINESS/ RESIDENTIAL ADDRESS	
POSTAL ADDRESS	
CITIZENSHIP	
OCCUPATION	
NAME AND ADDRESS OF EMPLOYER	
MAGISTERIAL DISTRICT	
TAXPAYER FILE IDENTIFICATION NO.	

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"/>			
ACCOUNT HOLDER	<input type="text"/>			
TYPE OF ACCOUNT	SAVINGS <input type="checkbox"/>	CURRENT <input type="checkbox"/>	TRANSMISSION <input type="checkbox"/>	OFFICIAL BANK STAMP

I DECLARE THAT THE PARTICULARS PROVIDED ARE CORRECT.

NAME _____ CAPACITY _____ SIGNATURE _____ DATE _____

REGIONAL OFFICES

WINDHOEK	OSHAKATI	KEETMANSHOOP	WALVIS BAY	OTJIWARONGO	RUNDU
Receiver of Revenue Moltke Street Private Bag 13185, Windhoek Tel: (061) 209 2644/5 Fax: (061) 209 2001	Receiver of Revenue Dr. Agostino Neto Street Private Bag 5548, Oshakati Tel: (065) 229 7289 Fax: (065) 221 190	Receiver of Revenue Hampie Plichta Street P.O. Box 451, Keetmanshoop Tel: (063) 221 092 Fax: (063) 244 863	Receiver of Revenue Cnr. Sam Nujoma Ave. & 14th Rd. Private Bag 5027, Walvis Bay Tel: (064) 208 6073/4/5 Fax: (064) 208 6100	Receiver of Revenue & Frans Indongo St. P.O. Box 2127, Otiwarongo Tel: (067) 300 400 Fax: (067) 300 401	Receiver of Revenue Markus Siwarongo St. Private Bag 2117, Rundu Tel: (066) 265 030 Fax: (066) 256 546

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 

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(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		
TRADE NAME		
IDENTITY NO.		
POSTAL ADDRESS		

WITHHOLDING TAX ON SERVICES

I CERTIFY THAT THE PARTICULARS PROVIDED ARE CORRECT

I CERTIFY THAT THE PARTICULARS PROVIDED ARE CORRECT							
NAME		CAPACITY					
SIGNATURE		DATE					
CONTACT DETAILS							
EMAIL ADDRESS		CELLPHONE NO.		TELEPHONE NO.			
TAX WITHHELD	1					•	
INTEREST						•	
PENALTY						•	
AMOUNT PAYABLE						•	

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	FILE IDENTIFICATION NUMBER OF RESIDENT	YEAR	MONTH
REGISTERED NAME		TAX WITHHELD 1	•
TRADE NAME		INTEREST	•
POSTAL ADDRESS		PENALTY	•
		AMOUNT PAYABLE	•
THIS RECEIPT IS NOT VALID UNLESS CASH REGISTER FIGURES ARE PRINTED HEREON			

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DO NOT DETACH

RECEIPT WITHHOLDING TAX ON SERVICES		THIS RECEIPT IS NOT VALID UNLESS CASH REGISTER FIGURES ARE PRINTED HEREON					
FILE IDENTIFICATION NUMBER OF RESIDENT				YEAR		MONTH	
REGISTERED NAME		TAX WITHHELD		1			
TRADE NAME		INTEREST		•			
POSTAL ADDRESS		PENALTY		•			
		AMOUNT PAYABLE		•			

THERE ARE SEVERE PENALTIES/INTEREST FOR FALSE DECLARATIONS, FAILURE TO PAY TAX WHEN DUE, OR SUBMITTING THE RETURN LATE.
PLEASE SEE REVERSE FOR INLAND REVENUE BANKING DETAILS.

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

NAMIBIAN RESIDENT TAXPAYER NAME

FILE IDENTIFICATION NUMBER OF RESIDENT

YEAR

MONTH

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 NS	DATE OF PAYMENT	TAX WITHHELD (25%) (Note 3 & 4) NS
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							

TOTAL NS

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 NS	DATE OF PAYMENT	TAX WITHHELD (25%) (Note 3 & 4) NS
1.								
2.								
3.								
4.								
5.								

TOTAL NS

6

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

INLAND REVENUE BANKING DETAILS

BANK	BANK OF NAMIBIA	BRANCH CODE	980-172
ACCOUNT NAME	RECEIVER OF REVENUE	TYPE OF ACCOUNT	CURRENT
ACCOUNT NO.	165 001	REFERENCE NO.	

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

NOTES

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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