

Tax First Alert April 2020

On the 31st of March 2020, the Ministry of Finance issued a notification to taxpayers on the measures to mitigate the impact of COVID-19 on tax administration.

Tax Alert: Measures to mitigate the impact of COVID-19 on Tax Administration

Background

On the 31st of March 2020, the Ministry of Finance issued a notification to taxpayers on the measures to mitigate the impact of COVID-19 on tax administration. These measures are put in place to narrow down the impact of COVID-19 on the tax administration process, creating a suitable compliance environment for all taxpayers.

Highlights

The following measures are effective from 30 March 2020:

- 1. The continuance of tax audits and processing of **tax refunds**, including the supply of documents through digital channels.
- 2. **Taxpayer registrations** should electronically be applied for, through the Integrated Tax Administration System (ITAS) portal. The walk-in office for taxpayer registration is closed for the public.
- 3. **Filing** of tax returns and correspondence, should be done through e-filing on ITAS as far as possible.
- 4. **Tax Directives** may be requested electronically via email. The walk-in office for tax directives is not open to the public.
- 5. All cash offices will remain open for payment of taxes, including revenue stamps and transfer duties. Taxpayers are however encouraged to make payments through Electronic Funds Transfer (EFT) to Inland Revenue. The banking details for such EFT payments are included in the attached Annexure A.
- 6. Certificates of good standing, registration and clearance can be requested via the ITAS portal or through email. The collection of such certificates must be done in person at the respective Customer Care Centre. It is important for tax-payers collecting such certificates to carry out the precautionary measures in preventing the spread of COVID-19. Good standing certificates are issued free of charge.



© 2020 PricewaterhouseCoopers ("PwC"), the Namibian Firm. All rights reserved. In this document, "PwC" refers to PricewaterhouseCoopers Namibia, which is a member firm of PricewaterhouseCoopers International Limited (PwCIL), each member firm of which is a separate legal entity and does not act as an agent of PwCIL.



Tax First Alert April 2020

On the 31st of March 2020, the Ministry of Finance issued a notification to taxpayers on the measures to mitigate the impact of COVID-19 on tax administration.

Tax Alert: Measures to mitigate the impact of COVID-19 on Tax Administration

Highlights (cont'd)

- Requests for any tax debt collection arrangements (including account settlements and repayment terms) should be requested via the ITAS portal or through email.
- 8. **Tax refunds** are only done via EFT. It is thus the responsibility of the taxpayer to ensure that his/her bank account details are correct and updated.
- Apart from cash office facilities and specific invitations, all Inland Revenue offices will be closed until the 16th of April 2020, in limiting face-to-face interactions.
- 10. The deadline for submission of **annual PAYE reconciliations** has been extended from the 31st of March to the 30th of May 2020.

Reference

For ease of reference, we have the pleasure in attaching the media release as issued by the Ministry of Finance - Annexure A: "Measures to mitigate the impact of COVID-19 on Tax Administration".

In Conclusion

It is important for taxpayers to familiarize themselves with the measures implemented for tax administration purposes. Taxpayers are urged to contact the respective regional managers at Inland Revenue, for any inquiries they might have. These contact details are included in the attached Annexure A.



© 2020 PricewaterhouseCoopers ("PwC"), the Namibian Firm. All rights reserved. In this document, "PwC" refers to PricewaterhouseCoopers Namibia, which is a member firm of PricewaterhouseCoopers International Limited (PwCIL), each member firm of which is a separate legal entity and does not act as an agent of PwCIL.



REPUBLIC OF NAMIBIA MINISTRY OF FINANCE

NOTIFICATION TO TAX PAYERS

MEASURES TO MITIGATE THE IMPACT OF COVID-19 ON TAX ADMINISTRATION

31 March 2020, As a response to the State of Emergency call as declared by His Excellence, Dr Hage Geingob, the President of the Republic, together with other national measures to prevent and contain the spread of the COVID-19 pandemic, the following measures are put in place to lessen the impact of COVID-19 on tax administration effective from 30 March 2020:

- 1. The Ministry of Finance will ensure the continuity of essential tax services during the lockdown period as follow:
 - Tax Refunds Tax refund audits and processing of refunds continue. Face-to-face contact with taxpayers is not allowed unless it is absolutely necessary and the taxpayer involved is informed accordingly. Communication between taxpayers and officials as well as submission of information and documents required for audit purposes is strictly done digital. Taxpayers that maybe invited for audit at Inland Revenue must adhere to COVID-19 preventative measures as per Ministry of Health and Social Services guidelines.
 - Taxpayer Registration The office responsible for taxpayer registration is not open for public. Individuals and companies eligible to register as taxpayers are encouraged to submit their application forms electronically through the Integrated Tax Administration System (ITAS) portal.
 - Filing of Tax Returns Taxpayers are encouraged to make use of the online platform to submit their tax returns and related correspondences.
 - Tax Directives Tax directives will be issued to those that apply through e-mail. The responsible office is not open to receive and process requests from walk-in customers.
 - Tax Payments All our Cash Offices will remain open to accept over the counter payments
 including the sale of revenue stamps and processing of transfer duty receipts. However taxpayers
 are encouraged to pay their taxes by means of electronic fund transfer (EFT) in order to minimise
 face-to-face contact.
 - Good Standing Certificates, Tax Clearance Certificates and Taxpayer Registration Certificates These certificates maybe requested on the portal and via email. Approved certificates should be collected in person from our Customer Care Centres. Taxpayers who will be collecting their certificates must maintain precautionary measures to prevent the spread of COVID-19.

- Tax Debt Collection Taxpayers who wish to settle their tax accounts and arrange payment agreements should forward their requests via portal and email.
- 2. **NB: Special Reminder** Taxpayers are reminded of the following:
 - Tax refunds are only paid via EFT to taxpayers' accounts. It is the responsibility of our taxpayers to ensure that their bank accounts are correct and updated on the tax system.
 - Good Standing Certificates are issued free of charge.
 - Tax payments are only made at Inland Revenue offices and magistrate offices in areas where there
 are no Inland Revenue offices. During the lockdown period, we encourage taxpayers to pay via EFT
 to the bank accounts below.

All taxes other than Value Added Tax (VAT):

Account Name: Receiver of Revenue
Account Type: Current Account

Branch Code: 980-172
Account No: 165001
Swift code: CBKNNAX

VAT:

Account Name: Ministry of Finance Dedicated VAT Account

Account Type: Current Account

Branch Code: 980-172
Account No: 165060
Swift code: CBKNNAX

- 3. Except for Cash Offices at Inland Revenue or unless the taxpayer is specifically invited to visit the office, all offices will close for face-to-face interactions during the lockdown period, from 30th March 2020 to 16 April 2020.
- 4. **EXTENSION OF DEADLINE TO FILE PAYE RECONCILIATIONS** Please note that the deadline to submit annual PAYE reconciliations is extended from **31 March 2020 to 30 May 2020**.
- 5. Taxpayers may contact regional managers for the respective Tax Office for any inquiries regarding tax services:
 - Anita Beukes, +264812394444 or anita.beukes@mof.gov.naa, Windhoek.
 - Ms Aune Shikongo, +264 811271847 or aune.shikongo@mof.gov.na, Windhoek.
 - Mr Vivian De Koe, +264 811287303 or vivian.dekoe@mof.gov.na, Oshakati.
 - Mr Joseph Nanghonga, +264 811299255 or joseph.nanghonga@mof.gov.na, Walvis Bay.
 - Mr Osbert Tuombale, +264 812518281 or osbert.tuombale@mof.gov.na, Rundu.
 - Mr Richard Mbuende, +264 811474659 or richard.mbuende@mof.gov.na, Keetmanshoop.
 - Ms Frieda Muaine, +264 811287992 or frieda.muaine@mof.gov.na, Otjiwarongo.
 - Mr Sakeus Kapweya, +264 811552992 or sakeus.kapweya@mof.gov.na, Katima Mulilo.
- 6. Enquiries relating to this notification should be addressed to Justus Mwafongwe, Commissioner for Inland Revenue Department at +264 811224551 or justus.mwafongwe@mof.gov.na.

Issued by

Tonateni Shidhudhu, Chief Public Relations Officer, Tel: +264612092930 or tonateni.shidhudhu@mof.gov.na