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Withholding Tax Registration

Keeping you in the know



The 2011 Income Tax Amendments which have been gazetted on 30 December 2011, included a final withholding tax of 25% on entertainment fees, director's fees, management and consulting services where such services are provided by a non-resident person to a resident person.

The terms management and consulting services are widely defined and include administrative, managerial, technical, consultative or any similar services.

Registration Forms

After recent discussions with Inland Revenue we were informed that before any resident can pay over withholding tax to Inland Revenue, they first have to register as such with Inland Revenue. Inland Revenue also issued a press release on 24 February 2012 stating that the registration forms will be available from Mrs E le Roux, Room 516, 5th floor, Inland Revenue Building or any Regional Offices of the Ministry of Finance from 29 February 2012.

As withholding tax remittances will have to be submitted on 20 March 2012, we urge all residents that are required to register to do so as soon as possible. Inland Revenue will send remittance forms to residents that have been registered.

A resident person will also be required to quote its withholding tax registration number on the remittance form. Withholding tax registration numbers will be the same seven digits of your income tax reference number, but ending with '018'.

Contact us

For more information on the topic covered in this newsletter please do not hesitate to contact our Deloitte Namibia Tax team:

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