



VAT Standard rate

VAT standard rate in the Republic of Namibia in 2023 is 15%, which applies to supplies of goods and import, with certain exemptions.

VAT registration threshold

If the revenue of the businesses exceeded N\$500,000 (approx. EUR 25,000) for the last 12 month, they must register for VAT purposes in Namibia.

Voluntary registration can take place when the estimated revenue amounts to N\$200,000 (approx. EUR 10,000).

Deductible VAT

Businesses can reclaim input tax by deducting it from output tax. Expenses that are not relevant to the business cannot be claimed for deduction.

Registration procedure

Businesses have to apply for business registration within 21 days starting from the first day of their taxable activity in Namibia. An application for registration has to be in such form as may be determined by the Commissioner. The business that applies for registration in Namibia must provide the Commissioner with the additional information and documentation as the Commissioner may require for the purposes of registering that business. It is mandatory to have tax representative in Namibia to register, submit and pay VAT.

Keeping records

The period of keeping records in Namibia must be at least five years.

VAT returns filing and payment date

Business must submit returns and pay VAT in Namibia on bi-monthly basis. The deadline is the 25th of the month following the reporting period.

Penalties in Namibia

Penalty for late registration – double the amount due from the time the business became liable to register for VAT in Namibia.

Penalty for late filing of VAT returns or import declaration – N\$100 per day.

Penalty for late payment – 10% of amount due.

Penalty for errors – double the amount due.



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