



VAT standard rate

The standard VAT rate in Namibia in 2023 is 15%.

Threshold

Non-resident companies engaged in the permanent supply of services to Namibia are required to register as VAT payers if their income exceeds NAD500,000 (approximately USD 26,800).

Deductible VAT

VAT is refundable if the amount of input tax to be refunded is greater than the amount of output tax payable.

Pieces of evidence

Namibian law does not provide for a precise definition of the place of supply of digital services.

E-services list

The list of digital services includes the following:

E-books, images, movies, and videos;

Loud-based software and as-a-Service products, such as Software-as-a-Service (SaaS), Platform-as-a-Service (PaaS), and Infrastructure-as-a-Service (IaaS);
Online ads and affiliate marketing;
Dating;
Software licensing, updates, and add-ons, including website filters and firewalls;
Mobile applications, video games, and online games;
Webcasts and webinars;
Search engine services;
Social networks.

Other services which are delivered over the internet or an electronic network due to their nature – are essentially automated and involve only minimal human participation.

Registration procedure

You can apply for VAT registration in Namibia both online and on paper. The application must be completed and sent to the NamRA tax authority. After approval and receipt of the registration certificate, the registration becomes effective on the first day of the second month after its confirmation.

Tax representative

Non-resident companies and digital service providers wishing to register as VAT payers are required to appoint a tax representative, who must be an individual and a resident of Namibia.

Keeping records

All tax records for VAT, including invoices, ledgers, debit slips, etc. in Namibia must be kept for 5 years after the tax period.

Filing VAT return and payment date

The deadline for filing and paying tax returns in Namibia is 2 months. Tax returns must be filed and paid by the 25th day of the month following the tax period; if this day falls on a weekend, the date is postponed to the next business day.



