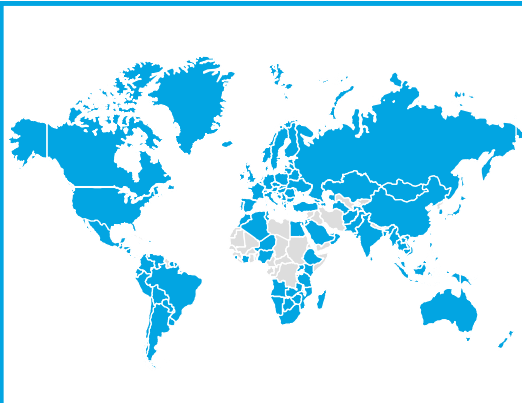


EXPATRIATES

Namibia

Tax facts for International Assignees



INCOME TAX: WHO IS LIABLE

Namibian residents are not taxed on non-Namibian source income subject to the provision of the deemed source provisions of the Namibian Income Tax Act.

BREAKING RESIDENCY - EXIT PROCEDURES

Namibia is source based thus individuals not earning taxable income in Namibia are not liable for taxation and can deregister as a taxpayer. BDO (Namibia) can assist you with this procedure.

INCOME TAX RATES

Income	Tax
Nil - N\$50 000	Nil
N\$50 000-N\$100 000	18% of amount above N\$50 000
N\$100 000-N\$300 000	N\$9 000 + 25% of amount above N\$100 000
N\$300 000-N\$500 000	N\$59 000 + 28% of amount above N\$300 000
N\$500 000-N\$800 000	N\$115 000 + 30% of amount above N\$500 000
N\$800 000-N\$1 500 000	N\$205 000 + 32% of amount above N\$800 000
More than N\$1 500 000	N\$429 000 + 37% of amount above N\$1 500 000

SOCIAL TAX RATES

The contribution rate is 0.9% of employee remuneration, with a minimum contribution of N\$ 2.70 and a maximum contribution of N\$ 81.00. The employer contribution must be equal to the employee contribution.

For further information and to register for future updates contact expat@bdo.global

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