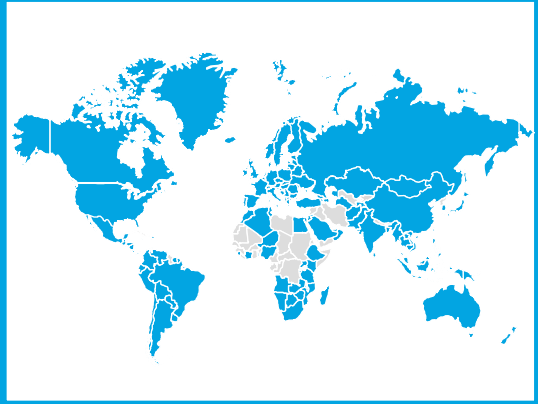


INPATRIATES

Namibia

Tax facts for International Assignees



INCOME TAX: WHO IS LIABLE/RESIDENCY

In Namibia the tax liability of an individual is based on the source of the income concerned and not on the residency of the tax payer, thus resident or non-resident individuals temporarily or permanently employed in Namibia will be liable to pay tax on their taxable income in Namibia.

Taxable income per the Income Tax Act of Namibia is described as deducting exempt income and allowable deductions from gross income.

REGISTRATION/FORMALITIES

All individuals earning a taxable income in Namibia are obliged to register. BDO (Namibia) will assist with this.

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

This publication has been carefully prepared, but it has been written in general terms and should be seen as containing broad statements only. This publication should not be used or relied upon to cover specific situations and you should not act, or refrain from acting, upon the information contained in this publication. No entity of the BDO network, its partners, employees and agents accept or assume any liability or duty of care for any loss arising from any action taken or not taken by anyone in reliance on the information in this publication or for any decision based on it.

The BDO network (referred to as the 'BDO network') is an international network of independent public accounting, tax and advisory firms which are members of BDO International Limited and perform professional services under the name and style of BDO (hereafter: 'BDO member firms'). BDO International Limited is a UK company limited by guarantee. It is the governing entity of the BDO network.

Service provision within the BDO network is coordinated by Brussels Worldwide Services BV, a limited liability company incorporated in Belgium.

Each of BDO International Limited, Brussels Worldwide Services BV and the BDO member firms is a separate legal entity and has no liability for another entity's acts or omissions. Nothing in the arrangements or rules of the BDO network shall constitute or imply an agency relationship or a partnership between BDO International Limited, Brussels Worldwide Services BV and/or the BDO member firms. Neither BDO International Limited nor any other central entities of the BDO network provide services to clients.

BDO is the brand name for the BDO network and for each of the BDO member firms.

The fee income of the member firms in the BDO network, including the members of their exclusive alliances, was US\$ 11.8 billion in 2021. These public accounting, tax and advisory firms provide professional services in 167 countries & territories, with 97,292 people working out of 1,728 offices worldwide.

© Brussels Worldwide Services BV December 2022

www.bdo.global

