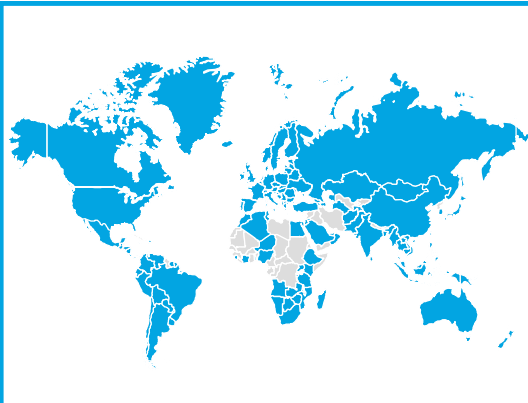


INPATRIATES

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

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