

Namibia Integrated Tax Administration System (ITAS) Validation Rules

June 2020



FNB
First National Bank

how can we help you?

Integrated Tax Administration System (ITAS) Validation Rules

The Taxpayer Reference Number (TRN) Specifications outlined below are designed to facilitate the referencing of Payments to the Government of the Republic of Namibia from Taxpayers. This TRN must always be used for any tax payment made in respect of the Inland Revenue Department (IRD) to Bank of Namibia where the Ministry of Finance bank account is held.

The validation rules for the TRN are provided hereunder and are to be implemented at each of the commercial banks in Namibia. From the Ministry of Finance perspective, these changes will result in a significant reduction in unknown payments and improve the automated reconciliation of unallocated payments.

Important Note:

To allow for enough processing time, payments to the Inland Revenue Department that are created using the reference detail fields on the **Public Recipient List** must be submitted and fully authorised on Online Banking Enterprise™ by no later than **15h30 one business day prior** to the payment **due date**. Failure to do so will result in Penalty Fees being incurred.

All payments are to be made to the following IRD accounts held at Bank of Namibia and must conform to the reference validation requirements.

| IRD Bank Account Name | Bank Account Number (Value) |
|------------------------------------|-----------------------------|
| Receiver of Revenue – Main Account | 165001 |
| Receiver of Revenue – VAT Account | 165060 |

NOTE: The Receiver of Revenue Amnesty Account was closed on the 29th of November 2019 and is therefore no longer available on Online Banking or Online Banking Enterprise™.

The **Taxpayer Reference Number (TRN)** comprises of **five (5) parameters** as illustrated in the table below:

1. Payment Type
2. Inland Revenue Department (IRD) Registration Office Code
3. Taxpayer Identification Number (TIN)
4. Tax Type
5. Tax Period

| 1. Payment Type | | |
|--|---------|-----------------------------|
| Description | Digits | Example |
| <p>This represents the method used to make the tax payment.</p> <p>All payment references must commence with a "1".</p> <p>This field will always be "1".</p> <p>Enter a "1" in the reference field.</p> | 1 Digit | 1 050709649913201805 |

| 2. Inland Revenue Department (IRD) Registration Office Code | | | | | | | | | | | | | | | | | | | | | | |
|---|-------------------------|---------|-------------|----|-----------------------|----|--------------------------|----|--------------------------|----|----------------------------|----|-----------------------------|----|------------------------------|----|-----------------------|----|-------------------------------|----|----------|---|
| Description | Digits | Example | | | | | | | | | | | | | | | | | | | | |
| <p>This code represents the Regional Office of the IRD at which the Taxpayer is registered.</p> <p>Please identify the correct registration office in the table below and enter the corresponding 2-digit value in the reference field.</p> <table border="1" data-bbox="199 969 828 1451"> <thead> <tr> <th>IRD Registration Office</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>Head Office</td> <td>00</td> </tr> <tr> <td>Large Taxpayer Office</td> <td>01</td> </tr> <tr> <td>Windhoek Regional Office</td> <td>02</td> </tr> <tr> <td>Oshakati Regional Office</td> <td>03</td> </tr> <tr> <td>Walvis Bay Regional Office</td> <td>04</td> </tr> <tr> <td>Otjiwarongo Regional Office</td> <td>05</td> </tr> <tr> <td>Keetmanshoop Regional Office</td> <td>06</td> </tr> <tr> <td>Rundu Regional Office</td> <td>07</td> </tr> <tr> <td>Katima Mulilo Regional Office</td> <td>08</td> </tr> </tbody> </table> | IRD Registration Office | Value | Head Office | 00 | Large Taxpayer Office | 01 | Windhoek Regional Office | 02 | Oshakati Regional Office | 03 | Walvis Bay Regional Office | 04 | Otjiwarongo Regional Office | 05 | Keetmanshoop Regional Office | 06 | Rundu Regional Office | 07 | Katima Mulilo Regional Office | 08 | 2 Digits | <p>In this example the Regional Office is "Otjiwarongo Regional Office" - "05":</p> <p>1050709649913201805</p> |
| IRD Registration Office | Value | | | | | | | | | | | | | | | | | | | | | |
| Head Office | 00 | | | | | | | | | | | | | | | | | | | | | |
| Large Taxpayer Office | 01 | | | | | | | | | | | | | | | | | | | | | |
| Windhoek Regional Office | 02 | | | | | | | | | | | | | | | | | | | | | |
| Oshakati Regional Office | 03 | | | | | | | | | | | | | | | | | | | | | |
| Walvis Bay Regional Office | 04 | | | | | | | | | | | | | | | | | | | | | |
| Otjiwarongo Regional Office | 05 | | | | | | | | | | | | | | | | | | | | | |
| Keetmanshoop Regional Office | 06 | | | | | | | | | | | | | | | | | | | | | |
| Rundu Regional Office | 07 | | | | | | | | | | | | | | | | | | | | | |
| Katima Mulilo Regional Office | 08 | | | | | | | | | | | | | | | | | | | | | |

| 3. Taxpayer Identification Number (TIN) | | |
|--|----------|--|
| Description | Digits | Example |
| <p>This is the Taxpayer Identification Number (TIN) as registered at the Inland Revenue Department.</p> <p>Enter the TIN in the reference field.</p> | 8 Digits | <p>In this example the "TIN" is "070996499":</p> <p>1050709649913201805</p> |

4. Tax Type

| Description | Digits | Example | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|------------------------------------|---------------|-------|------------|-----|----|-------------------------------|------|----|------------------|-----|----|--------------|-----|----|-----------------|-----|----|--------------------------------|-----|----|-----------------------------|-----|----|-----------------------------|-----|----|--------------------------------|-----|----|------------------------|-----|----|---------------|-----|----|------------|-----|----|----------|-----|----|---------------------|-----|----|------------|-----|----|--------------|-----|----|----------|---|
| <p>This is the 2-digit value that identifies the type of tax that is being paid.</p> <p>Identify the correct Tax Type Code in the table below and enter the corresponding 2-digit value in the reference field.</p> <table border="1"> <thead> <tr> <th>Full list of Tax Type Descriptions</th> <th>Tax Type Code</th> <th>Value</th> </tr> </thead> <tbody> <tr><td>Income Tax</td><td>ITX</td><td>11</td></tr> <tr><td>Non-Resident Shareholders Tax</td><td>NRST</td><td>12</td></tr> <tr><td>Tax on Royalties</td><td>TOR</td><td>13</td></tr> <tr><td>Employee Tax</td><td>ETX</td><td>14</td></tr> <tr><td>Value Added Tax</td><td>VAT</td><td>15</td></tr> <tr><td>Value Added Tax Import Account</td><td>VIA</td><td>16</td></tr> <tr><td>Withholding Tax on Interest</td><td>WTI</td><td>17</td></tr> <tr><td>Withholding Tax on Services</td><td>WTS</td><td>18</td></tr> <tr><td>Withholding Tax on Unit Trusts</td><td>WTU</td><td>19</td></tr> <tr><td>VAT Import on Services</td><td>VIA</td><td>50</td></tr> <tr><td>Transfer Duty</td><td>TFD</td><td>51</td></tr> <tr><td>Stamp Duty</td><td>STD</td><td>52</td></tr> <tr><td>Land Tax</td><td>LAT</td><td>53</td></tr> <tr><td>Company Annual Duty</td><td>CAD</td><td>54</td></tr> <tr><td>Lloyds Tax</td><td>LTX</td><td>55</td></tr> <tr><td>Licence Duty</td><td>LID</td><td>56</td></tr> </tbody> </table> | Full list of Tax Type Descriptions | Tax Type Code | Value | Income Tax | ITX | 11 | Non-Resident Shareholders Tax | NRST | 12 | Tax on Royalties | TOR | 13 | Employee Tax | ETX | 14 | Value Added Tax | VAT | 15 | Value Added Tax Import Account | VIA | 16 | Withholding Tax on Interest | WTI | 17 | Withholding Tax on Services | WTS | 18 | Withholding Tax on Unit Trusts | WTU | 19 | VAT Import on Services | VIA | 50 | Transfer Duty | TFD | 51 | Stamp Duty | STD | 52 | Land Tax | LAT | 53 | Company Annual Duty | CAD | 54 | Lloyds Tax | LTX | 55 | Licence Duty | LID | 56 | 2 Digits | <p>In this example the Tax Type is "Tax on Royalties" - "13":</p> <p>1050709649913201805</p> |
| Full list of Tax Type Descriptions | Tax Type Code | Value | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Income Tax | ITX | 11 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Non-Resident Shareholders Tax | NRST | 12 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Tax on Royalties | TOR | 13 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Employee Tax | ETX | 14 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Value Added Tax | VAT | 15 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Value Added Tax Import Account | VIA | 16 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Withholding Tax on Interest | WTI | 17 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Withholding Tax on Services | WTS | 18 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Withholding Tax on Unit Trusts | WTU | 19 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| VAT Import on Services | VIA | 50 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Transfer Duty | TFD | 51 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Stamp Duty | STD | 52 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Land Tax | LAT | 53 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Company Annual Duty | CAD | 54 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Lloyds Tax | LTX | 55 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Licence Duty | LID | 56 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Important Note:

There are two types of Tax Payments:

1. Tax Account Payments
2. Tax Period Payments
 - a. Tax Type 11 – Income Tax
 - b. All other Tax Types

The table below summarises the Tax Type Codes and their respective values for both Tax Account and Tax Period payments to the Inland Revenue Department's Main Account and VAT Account respectively.

It is imperative that you enter the correct 2-digit value for the respective payment type (Tax Account or Tax Period) when making payments to the Inland Revenue Department:

| Main Account: 165001 | | | | VAT Account: 165060 | | | |
|----------------------------------|-------|---------------------------------|-------|----------------------------------|-------|---------------------------------|-------|
| Option 1: Tax Account Payment | | Option 2: Tax Period Payment | | Option 1: Tax Account Payment | | Option 2: Tax Period Payment | |
| Code | Value | Code | Value | Code | Value | Code | Value |
| ITX | 11 | ITX | 11 | VAT | 15 | VAT | 15 |
| NRST | 12 | NRST | 12 | VIA | 16 | VIA | 16 |
| TOR | 13 | TOR | 13 | VIS | 50 | | |
| ETX | 14 | ETX | 14 | | | | |
| WTI | 17 | WTI | 17 | | | | |
| WTS | 18 | WTS | 18 | | | | |
| WTU | 19 | WTU | 19 | | | | |
| TFD | 51 | | | | | | |
| STD | 52 | | | | | | |
| LAT | 53 | | | | | | |
| CAD | 54 | | | | | | |
| LTX | 55 | | | | | | |
| LID | 56 | | | | | | |

5. Tax Period

| Description | Digits | Example | | | | | | | | |
|---|-------------------------------|--------------|---------------------|--------|--------------------|--------|--------------------|-------------------------------|----------|--|
| <p>This field represents the tax period for which the payment is made.</p> <p>Different tax types have different tax periods.</p> <table border="1"> <thead> <tr> <th>Tax Payment Type</th> <th>Tax Period =</th> </tr> </thead> <tbody> <tr> <td>Tax Account Payment</td> <td>999999</td> </tr> <tr> <td>Tax Period Payment</td> <td>ccyymm</td> </tr> <tr> <td>Income Tax Payment</td> <td>ccyy+2-digit Tax Period Value</td> </tr> </tbody> </table> | Tax Payment Type | Tax Period = | Tax Account Payment | 999999 | Tax Period Payment | ccyymm | Income Tax Payment | ccyy+2-digit Tax Period Value | 6 Digits | Refer to the examples below for each type of Tax Period Payment. |
| Tax Payment Type | Tax Period = | | | | | | | | | |
| Tax Account Payment | 999999 | | | | | | | | | |
| Tax Period Payment | ccyymm | | | | | | | | | |
| Income Tax Payment | ccyy+2-digit Tax Period Value | | | | | | | | | |

| <p>Tax Account Payment</p> <p>Tax Account Payments are noted as "999999"</p> | 6 Digits | <p>In this example, we are using an Account Payment for May 2018:</p> <p>1050709649913999999</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|-----------------------------------|--|------------------|-------------------------------|----------------------------------|----|----------|-----------------------------------|------------------|-------|--------------------------|--------------|----------|--|-----|----|-----------------|------|----|--------------------------------|------|----|-----------------------------|--------|----|-----------|----|-----------------------------|---------|----|--------------------------------|----------|----|----------|----|----------|--|
| <p>Tax Period Payment – General Taxes:</p> <p>For all Tax Period Payments, except for tax type 11 (Income Tax), the Tax Period will be populated "ccyy" and "month number".</p> <table border="1" data-bbox="126 725 874 1361"> <thead> <tr> <th>Tax Types</th> <th>Month</th> <th>Tax Period Value</th> </tr> </thead> <tbody> <tr> <td rowspan="2">Non-Resident Shareholders Tax</td> <td>January</td> <td>01</td> </tr> <tr> <td>February</td> <td>02</td> </tr> <tr> <td>Tax on Royalties</td> <td>March</td> <td>03</td> </tr> <tr> <td rowspan="2">Employee Tax</td> <td>April</td> <td>04</td> </tr> <tr> <td>May</td> <td>05</td> </tr> <tr> <td>Value Added Tax</td> <td>June</td> <td>06</td> </tr> <tr> <td>Value Added Tax Import Account</td> <td>July</td> <td>07</td> </tr> <tr> <td rowspan="2">Withholding Tax on Interest</td> <td>August</td> <td>08</td> </tr> <tr> <td>September</td> <td>09</td> </tr> <tr> <td>Withholding Tax on Services</td> <td>October</td> <td>10</td> </tr> <tr> <td rowspan="2">Withholding Tax on Unit Trusts</td> <td>November</td> <td>11</td> </tr> <tr> <td>December</td> <td>12</td> </tr> </tbody> </table> | Tax Types | Month | Tax Period Value | Non-Resident Shareholders Tax | January | 01 | February | 02 | Tax on Royalties | March | 03 | Employee Tax | April | 04 | May | 05 | Value Added Tax | June | 06 | Value Added Tax Import Account | July | 07 | Withholding Tax on Interest | August | 08 | September | 09 | Withholding Tax on Services | October | 10 | Withholding Tax on Unit Trusts | November | 11 | December | 12 | 6 Digits | <p>In this example, we are using a Tax Period Payment for May 2018:</p> <p>1050709649913201805</p> |
| Tax Types | Month | Tax Period Value | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Non-Resident Shareholders Tax | January | 01 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | February | 02 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Tax on Royalties | March | 03 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Employee Tax | April | 04 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | May | 05 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Value Added Tax | June | 06 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Value Added Tax Import Account | July | 07 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Withholding Tax on Interest | August | 08 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | September | 09 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Withholding Tax on Services | October | 10 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Withholding Tax on Unit Trusts | November | 11 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | December | 12 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>Tax Period Payment - Tax Type 11 (Income Tax):</p> <p>All period payments for Tax Type 11 (Income Tax), will be populated "ccyy" and the 2-digit value from the "Tax Period Value" table below.</p> <table border="1" data-bbox="118 1695 882 1888"> <thead> <tr> <th>Tax Type</th> <th>Description</th> <th>Tax Period Value</th> </tr> </thead> <tbody> <tr> <td>Income Tax</td> <td>First Provisional Period Payment</td> <td>01</td> </tr> <tr> <td></td> <td>Second Provisional Period Payment</td> <td>02</td> </tr> <tr> <td></td> <td>Final Income Tax Payment</td> <td>00</td> </tr> </tbody> </table> | Tax Type | Description | Tax Period Value | Income Tax | First Provisional Period Payment | 01 | | Second Provisional Period Payment | 02 | | Final Income Tax Payment | 00 | 6 Digits | <p>In this example, we are using a Tax Period Payment for a Tax Type of 11 (Income Tax), "Final Income Tax" - "00", for the Tax Period of May 2018.</p> <p>1050709649911201800</p> | | | | | | | | | | | | | | | | | | | | | | | |
| Tax Type | Description | Tax Period Value | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Income Tax | First Provisional Period Payment | 01 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Second Provisional Period Payment | 02 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Final Income Tax Payment | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Tax Period Summary:

A 'ccyy' value ranges from 1970 to <current YEAR + 1 Year>

A month is recorded as 2 digits; i.e. January would be recorded as "01".

| Tax Type | Position 1 - 4 | Position 5 - 6 | Example |
|---|--|---|--|
| Tax Account Payment | 9999 Account Payments = "9999" | 99 Account Payments = "99" | In this example, we are using an Account Payment for May 2018: 1050709649913 999999 |
| Tax Period Payment – General Taxes | A valid century and year. "ccyy" e.g. 2018 | A valid month with leading zeroes. "mm" e.g. "05" for May | In this example, we are using a Tax Period Payment for Tax on Royalties for May 2018: 1050709649913 201805 |
| Tax Period Payment - Income Tax Payment | A valid century and year. "ccyy" e.g. 2018 | 2-digit Tax Period Value | In this example, we are using a Tax Period Payment for a Tax Type of 11 (Income Tax), "Final Income Tax" - "00", for the Tax Period of May 2018. 1050709649911 201800 |