



FNB

Namibia Integrated Tax Administration System (ITAS) Validation Rules

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 **13h00 Monday to Friday and 08H30** on Saturdays. No processing on Sundays and public holidays Transactions posted on **Sundays and public holidays** will only be processed on the following **Monday or business day** if that **Monday is a public holiday**. Failure to do so will result in payments not reflecting on time and this might lead to 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><tr><th>IRD Registration Office</th><th>Value</th></tr><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></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																					
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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																																																			
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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><tr><th>Tax Payment Type</th><th>Tax Period =</th></tr><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></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="129 728 874 1364"> <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 rowspan="2">Tax on Royalties</td><td>March</td><td>03</td></tr> <tr> <td>April</td><td>04</td></tr> <tr> <td rowspan="2">Employee Tax</td><td>May</td><td>05</td></tr> <tr> <td>June</td><td>06</td></tr> <tr> <td rowspan="2">Value Added Tax</td><td>July</td><td>07</td></tr> <tr> <td>August</td><td>08</td></tr> <tr> <td rowspan="2">Value Added Tax Import Account</td><td>September</td><td>09</td></tr> <tr> <td>October</td><td>10</td></tr> <tr> <td rowspan="2">Withholding Tax on Interest</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	April	04	Employee Tax	May	05	June	06	Value Added Tax	July	07	August	08	Value Added Tax Import Account	September	09	October	10	Withholding Tax on Interest	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																																	
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	October	10																																	
Withholding Tax on Interest	November	11																																	
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<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="119 1697 882 1888"> <thead> <tr> <th>Tax Type</th><th>Description</th><th>Tax Period Value</th></tr> </thead> <tbody> <tr> <td rowspan="3">Income Tax</td><td>First Provisional Period Payment</td><td>01</td></tr> <tr> <td>Second Provisional Period Payment</td><td>02</td></tr> <tr> <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