



Integrated Tax Administration System (ITAS)

FNB NAMIBIA
April 2019

As a result of the Integrated Tax Administration System ('ITAS'), introduced by the Ministry of Finance to improve effectiveness and efficiency of all Tax related payments, this document is formulated to assist and serve as a guide in populating reference fields at all the Commercial Banks and the Bank of Namibia payment systems and channels.

The Taxpayer Reference Number (TRN) Specifications outlined below is 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.

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.

All payments are to be made to the following IRD accounts held at Bank of Namibia in order to conform to the reference validation requirement.

IRD BANK ACCOUNT NAME	BANK ACCOUNT NUMBER (VALUE)
RECEIVER OF REVENUE – MAIN ACCOUNT	165001
RECEIVER OF REVENUE – VAT ACCOUNT	165060
RECEIVER OF REVENUE – AMNESTY ACCOUNT	165011

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

(The table below describes the different sections of the TRN)

Number	Name	Description	Number of characters	Example (Kindly note that Tax Type "11" is used for this example)
1	Payment Type	This represents the method with which the taxpayer made the tax payment. All payment references must commence with a "1". This field will always be "1"	1 Digit	1050709649913201805

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Number	Name	Description	Number of characters	Example (Kindly note that Tax Type “11” is used for this example)																				
2	IRD Registration Office Code	<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 use the corresponding 2-digit value in your reference field:</p> <table border="1"> <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>1050709649913201805</p> <p><i>In this example “05” would imply “Otjiwarongo Regional Office”.</i></p>
IRD Registration Office	Value																							
Head Office	00																							
Large Taxpayer Office	01																							
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Katima Mulilo Regional Office	08																							
3	Taxpayer Identification Number	<p>This is the Taxpayer Identification Number as registered at IRD.</p> <p>Populate your correct Taxpayer Identification Number as assigned to you by the Inland Revenue Department.</p>	8 Digits	<p>1050709649913201805</p> <p><i>In this example the client TIN number was “070996499”.</i></p>																				

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Number	Name	Description	Number of characters	Example (Kindly note that Tax Type "11" is used for this example)																																																			
4	Tax Type	<p>This is the character that identifies the type of tax paid.</p> <p>Please identify the correct tax type code in the table below, and use the corresponding 2-digit value in your reference field:</p> <table border="1" data-bbox="421 644 1218 1158"> <thead> <tr> <th>Full list of Tax Type Descriptions</th> <th>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> <p>Important Note! Payments are differentiated between Account and Period payments. Please refer to the table below.</p>	Full list of Tax Type Descriptions	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>1050709649913201805</p> <p><i>In the example used above "13" would represent "Tax on Royalties".</i></p>
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The below table provides the valid values for Account and Period Payments to the respective accounts. Please use the correct value for the payment type (account or period) to the respective beneficiary accounts at the Bank of Namibia.

Main Account - 165001				VAT Account - 165060				Amnesty Account - 165011			
Option 1: Tax Account Payment		Option 2: Tax Period Payment		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	Code	Value	Code	Value
ITX	11	ITX	11	VAT	15	VAT	15	ITX	11	ITX	11
NRST	12	NRST	12	VIA	16	VIA	16	NRST	12	NRST	12
TOR	13	TOR	13	VIS	50			TOR	13	TOR	13
ETX	14	ETX	14					ETX	14	ETX	14
WTI	17	WTI	17					VAT	15	VAT	15
WTS	18	WTS	18					VIA	16	VIA	16
WTU	19	WTU	19					WTI	17	WTI	17
TFD	51							WTS	18	WTS	18
STD	52							WTU	19	WTU	19
LAT	53							VIS	50		
CAD	54							TFD	51		
LTX	55							STD	52		
LID	56							LAT	53		
								CAD	54		
								LTX	55		
								LID	56		

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Number	Name	Description	Number of characters	Example (Kindly note that Tax Type "11" is used for this example)									
5	Tax Period	<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>Offset</th> <th>Description</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>Position 1 to 4 (1050709649913201805)</td> <td>Year in "ccyy" format. E.g. 2018, where "cc" = 20, and "yy" = 18</td> <td><u>Period Payments</u> – A valid century and year "ccyy" <u>Account Payments</u> – only use "9999"</td> </tr> <tr> <td>Position 5 & 6 (1050709649913201805)</td> <td>Period expressed in months e.g. May "05"</td> <td><u>Period Payments</u> – A valid month "mm" with leading zeroes e.g. "05" for May, <u>Account Payments</u> – Only use "99"</td> </tr> </tbody> </table>	Offset	Description	Value	Position 1 to 4 (1050709649913201805)	Year in "ccyy" format. E.g. 2018, where "cc" = 20, and "yy" = 18	<u>Period Payments</u> – A valid century and year "ccyy" <u>Account Payments</u> – only use "9999"	Position 5 & 6 (1050709649913201805)	Period expressed in months e.g. May "05"	<u>Period Payments</u> – A valid month "mm" with leading zeroes e.g. "05" for May, <u>Account Payments</u> – Only use "99"	6 Digits	<p>1050709649913201805</p> <p><i>In our example we are not using Tax Type "11".</i></p>
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Number	Name	Description	Number of characters	Example (Kindly note that Tax Type "11" is used for this example)																										
5	Tax Period	<p>Year (ccyy): (1050709649913201805)</p> <p>A 'CCYY' value ranges from 1970 to <current YEAR + 1 Year></p> <p>The valid value for the period is displayed in the table below for the selected tax types, mentioned in "4. Tax Type" Above.</p> <table border="1" data-bbox="416 794 1518 1343"> <thead> <tr> <th data-bbox="416 794 896 842">Selected Tax Type</th> <th data-bbox="904 794 1518 842">Tax Period Value</th> </tr> </thead> <tbody> <tr><td></td><td>01</td></tr> <tr><td></td><td>02</td></tr> <tr><td>Non-Resident Shareholders Tax</td><td>03</td></tr> <tr><td>Tax on Royalties</td><td>04</td></tr> <tr><td>Employee Tax</td><td>05</td></tr> <tr><td>Value Added Tax</td><td>06</td></tr> <tr><td>Value Added Tax Import Account</td><td>07</td></tr> <tr><td>Withholding Tax on Interest</td><td>08</td></tr> <tr><td>Withholding Tax on Services</td><td>09</td></tr> <tr><td>Withholding Tax on Unit Trusts</td><td>10</td></tr> <tr><td></td><td>11</td></tr> <tr><td></td><td>12</td></tr> </tbody> </table>	Selected Tax Type	Tax Period Value		01		02	Non-Resident Shareholders Tax	03	Tax on Royalties	04	Employee Tax	05	Value Added Tax	06	Value Added Tax Import Account	07	Withholding Tax on Interest	08	Withholding Tax on Services	09	Withholding Tax on Unit Trusts	10		11		12	6 Digits	<p>1050709649913201805</p> <p><i>In our example we are not using Tax Type "11".</i></p>
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Number	Name	Description	Number of characters	Example (Kindly note that Tax Type "11" is used for this example)										
5	Tax Period	<p>» All period payments, except for tax type 11, will be populated "ccy" and month.</p> <p>» All period payments for tax type 11 (income tax), will be populated "ccy" as per description above (1st 4 digits), and the correct value from the table below (2 digits): (1050709649913201805)</p> <table border="1" data-bbox="421 727 1507 906"> <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>1050709649913201805</p> <p><i>In our example we are not using Tax Type "11".</i></p>
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