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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<table>
<tr><th>Number</th><th>Name</th><th>Description</th><th>Number of characters</th><th>Example
(Kindly note that Tax Type “11” is used for this example)</th></tr>
<tr><td>2</td><td>IRD Registration Office Code</td><td>This code represents the Regional Office of the IRD at which the Taxpayer is registered.

Please identify the correct registration office in the table below, and use the corresponding 2-digit value in your reference field:

<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>
</td><td>2 Digits</td><td>1050709649913201805

<i>In this example “05” would imply “Otjiwarongo Regional Office”.</i></td></tr>
<tr><td>3</td><td>Taxpayer Identification Number</td><td>This is the Taxpayer Identification Number as registered at IRD.

Populate your correct Taxpayer Identification Number as assigned to you by the Inland Revenue Department.</td><td>8 Digits</td><td>1050709649913201805

<i>In this example the client TIN number was “070996499”.</i></td></tr>
</table>

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<table>
<tr><th>Number</th><th>Name</th><th>Description</th><th>Number of characters</th><th>Example
(Kindly note that Tax Type “11” is used for this example)</th></tr>
<tr><td>4</td><td>Tax Type</td><td>This is the character that identifies the type of tax paid.
Please identify the correct tax type code in the table below, and use the corresponding 2-digit value in your reference field:
<table>
<tr><th>Full list of Tax Type Descriptions</th><th>Code</th><th>Value</th></tr>
<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>
</table>
Important Note!
Payments are differentiated between Account and Period payments.
Please refer to the table below.</td><td>2 Digits</td><td>1050709649913201805
<i>In the example used above “13” would represent “Tax on Royalties”.</i></td></tr>
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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	This field represents the tax period for which the payment is made. Different tax types have different tax periods.	6 Digits	**1050709649913201805** *In our example we are not using Tax Type "11".*

Offset	Description	Value
Position 1 to 4 **(1050709649913201805)**	**Year** in "ccyy" format. E.g. 2018, where "cc" = 20, and "yy" = 18	**Period Payments** – A valid century and year "ccyy" **Account Payments** – only use "9999"
Position 5 & 6 **(1050709649913201805)**	Period expressed in months e.g. May "05"	**Period Payments** – A valid month "mm" with leading zeroes e.g. "05" for May, **Account Payments** – Only use "99"

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<table>
<thead>
<tr><th>Number</th><th>Name</th><th>Description</th><th>Number of characters</th><th>Example
(Kindly note that Tax Type “11” is used for this example)</th></tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>Tax Period</td>
<td>Year (ccyy): (1050709649913201805)
A ‘CCYY’ value ranges from 1970 to <current YEAR + 1 Year>
The valid value for the period is displayed in the table below for the selected tax types, mentioned in “<i>4. Tax Type</i>” Above.
<table>
<thead>
<tr><th>Selected Tax Type</th><th>Tax Period Value</th></tr>
</thead>
<tbody>
<tr><td rowspan="12">Non-Resident Shareholders Tax
Tax on Royalties
Employee Tax
Value Added Tax
Value Added Tax Import Account
Withholding Tax on Interest
Withholding Tax on Services
Withholding Tax on Unit Trusts</td><td>01</td></tr>
<tr><td>02</td></tr>
<tr><td>03</td></tr>
<tr><td>04</td></tr>
<tr><td>05</td></tr>
<tr><td>06</td></tr>
<tr><td>07</td></tr>
<tr><td>08</td></tr>
<tr><td>09</td></tr>
<tr><td>10</td></tr>
<tr><td>11</td></tr>
<tr><td>12</td></tr>
</tbody>
</table>
</td>
<td>6 Digits</td>
<td>1050709649913201805
<i>In our example we are not using Tax Type “11”.</i></td>
</tr>
</tbody>
</table>

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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	» All **period** payments, except for **tax type 11**, will be populated "ccyy" and month. » All period payments for tax type 11 (income tax), will be populated "ccyy" as per description above (1st 4 digits), and the correct value from the table below (2 digits): **(1050709649913201805)**	6 Digits	**1050709649913201805** *In our example we are not using Tax Type "11".*

Tax Type	Description	Tax Period Value
Income Tax	First Provisional Period Payment	01
	Second Provisional Period Payment	02
	Final Income Tax Payment	00