List of Changes that Came with the New System (ITAS)

1. Taxpayer Representative
   - A Taxpayer Representative is an individual who will be able to handle a taxpayer's affairs on behalf of a taxpayer who appointed them as a representative.
   - Taxpayer Representative can register on Portal and use the e-service to submit requests and file tax returns on behalf of their clients (the taxpayers who registers them as representative).
   - Taxpayer should first appoint a representative and register them on ITAS by modifying their registration information.
   - Taxpayers can add/remove a Representative on the portal. It does not require any approval.
   - The system allows multiple Representatives per Taxpayer.

2. Taxpayer Identification Number (TIN)
   - With the New system (ITAS), a TIN is made up of 8 digits. While on the old system (TAXLIVE), a TIN is made up of 7 digits.
     All TIN's (7 digits) on TAXLIVE will be migrated to ITAS, were an additional digit, "'0'(zero)", will be added in front of the existing 7 digits in order to make up the 8 digit TIN required by ITAS. Example: Taxlive TIN: 1234567 to ITAS TIN 01234567
     All new registrations done on ITAS will be allocated an 8 digit TIN.
   - Taxpayers can also login on portal using their TIN instead of the Login Name.

3. Taxpayer Names for Different Tax Types
   - Taxpayers will be registered with one taxpayer name for all tax types.
     Taxpayers migrated from Taxlive and were registered with different names have been converted into one name using the Income Tax.
     For example Taxpayer registered for Income as ABC Construction Trading CC, while VAT name was ABC Construction. ITAS has adopted the Income Tax name which is "ABC Construction Trading CC”.

4. Employees Tax (ETX) Return details
   - Employee Tax return is designed to capture employees tax details:
     - This change was effected from 1st March 2019, and all taxpayers (Employers) will be required to submit a detailed monthly ETX return which contains Employees PAYE 4 details as oppose to just a monthly payment (amount).
• The 1st return of such nature will be the return of 1st March 2019 to 31st March 2019 which is due on the 20th of April 2019. An extension for submission of ETX with employee tax details was granted until 20th March 2020.

• An excel sheet template designed for this purpose can be downloaded from the portal and can be uploaded after completing it when taxpayer submit the return.

• Employers may indicate only ID numbers for those employees, no tax was deducted. However for these employees of which tax was deducted, they must have TIN numbers.

5. **Tax Periods** under *My Transactions, Running Balance* and *Taxpayer Statement*

   Taxpayers can search and view their transactions under the above mentioned menus and this can be searched mostly by selecting the Tax Type, Tax Year and Tax Period.

   Therefore taxpayers have to pay attention when searching transactions of the following tax type which are **aligned to the Tax Year**: ETX, VIA, VIS, WTS, WTI, TOR and NRST.

   Remember, the Tax Year always run from the 01-March (current year) to 28/29-February (following year). Therefore the Tax Period does not necessary represent the calendar Month.

   For example, period 2020/1, does not represent January 2020, but it represents March 2019.

   NOTE: The Tax Periods for VAT is aligned to the Financial Year End (FYE) of the company, as well as to the Tax Year for individual taxpayers like farmers.

   Example: The FYE is December, the tax period for 2020/1, does not necessary represent December 2019 and January 2020, but it represent January 2020 and February 2020, which is the first return of the 2020 Financial Year.

6. **Monthly VAT Submissions**

   Taxpayers will no longer be allowed to submit monthly VAT returns.

   Taxpayers would be required to submit VAT returns as defined in Sec 23 of the VAT Act.

7. **Multiple Tax Type File Identification Numbers (FIN)**

   Multiple Tax Type will not no longer be catered for in ITAS.

   *For example*, Taxpayers with multiple ETX numbers (i.e. -014, -024, and -034) will only have one ETX number, -014.

   The return declaration information submitted on multiple FIN's has been combined into one return.
8. Taxpayers Accounts Management

Taxpayers Accounts will be managed in one registration office. *Taxpayer’s accounts will no longer be managed in different registration offices, for example the Income Tax (ITX) account is kept in Windhoek while the VAT account is kept in Walvis Bay.*

Taxpayers are advised to indicate to Receiver of Revenue the registration office where they prefer their taxpayer accounts to be kept. Here we refer to taxpayer transfer, of which the request can be done online or manual submission. **NOTE:** The taxpayers are advised to update their accounts before requesting for transfer.

9. Electronic Fund Transfer (EFT) Tax Reference Number (TRN) Format

ITAS has introduced a new Tax Reference Number which can be found under **My Returns** on the right-hand side of the last column, named as, **EFT Reference No**

TRN will comprise of the following information: **Payment Type (1) + IRD Registration Office Code (2) + TIN (8) + Tax Type (2) + Tax Period (6).**

This is an example of the Tax Reference Number “*1020123456715201802*”

- **1020123456715201802** refers to Payment Type which is EFT
- **1020123456715201802** refers to IRD Registration Office Code
- **1020123456715201802** refers to Taxpayer Identification Number (TIN)
- **1020123456715201802** refers to Tax Type in this case VAT
- **1020123456715201802** refers to Return Period.

When making the payment at commercial banks, taxpayer will only be required to capture the TIN. The rest of the information will be selected from the dropdown list such as IRD registration office code, Tax Type & Return Period.

**TRN is currently being implemented by all Commercial banks.**

**Taxpayers are advised to call IRD Call Centre @ +26461 289 4000 for assistance on Tax Reference number.**

Taxpayers can use the EFT Reference Number generated by the system when making EFT payments.