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# Company formation in Namibia

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## Company formation in Namibia



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Coat of arms

| | |
|---|---|
| **Common form** | Private company ((Pty) Ltd) [1] |
| **Registry** | Business and Intellectual Property Authority (BIPA) [1] |
| **Minimum capital** | None [1] |
| **Directors** | 1 director [1] |
| **Local director** | A public officer resident in Namibia is needed for tax purposes [1] |
| **Corporate tax** | 30% for financial years from 1 January 2025 (previously 31%) [2] |
| **VAT / sales tax** | 15% [2] |
| **Typical timeline** | Usually 1–3 weeks [1] |
| **Tax treaties** | Domestic rates and treaty list [7] |
| **Currency** | Namibian dollar (NAD), at par with the South African rand |

**In short:** To set up a company in Namibia, most founders form a private company, registered with the Business and Intellectual Property Authority (BIPA). [1] Minimum capital: none. Corporate tax: 30% for financial years from 1 January 2025 (previously 31%). Registration: usually 1–3 weeks (as of November 2026).

**Short guide.** Tax figures come from PwC Worldwide Tax Summaries (reviewed 16 July 2026); company-law details summarise official guidance and can change. Confirm requirements with the Business and Intellectual Property Authority (BIPA) before filing.

Companies in **Namibia** are registered with the **Business and Intellectual Property Authority (BIPA)**. The corporate tax rate fell to 30% for financial years from January 2025.

## Business structures

Most founders in Namibia form a private company, registered with the Business and Intellectual Property Authority (BIPA). [1] Other forms are listed below.

- **Private company** – the usual company form for private businesses

## Requirements

Minimum share capital in Namibia (2026): none. Directors required: 1 director. Local resident director: a public officer resident in Namibia is needed for tax purposes. [1]

- A company name that is available, checked with the registry.
- Share capital: none.
- Directors: 1 director.
- Local residency: a public officer resident in Namibia is needed for tax purposes.
- A registered office address in Namibia.
- Articles of association; standard templates are often available.

## Registration process

Typical time to register a company in Namibia (2026): usually 1–3 weeks. [1] The usual steps are:

1. Choose the company form and check that the name is available.
2. Prepare and sign the articles of association.
3. File the registration with the Business and Intellectual Property Authority (BIPA).

4. Receive the company's registration number, and pay in the share capital where required.
5. Register for corporate tax and VAT or sales tax with the Namibia Revenue Agency (NamRA).

## Taxation

**The corporate tax rate in Namibia in 2026 is 30% for financial years from 1 January 2025 (previously 31%).** [2] **Standard VAT or sales tax: 15%.** [2]

| Tax | Rate and notes |
|---|---|
| Corporate income tax | 30% for financial years from 1 January 2025 (previously 31%) |
| VAT / indirect tax | 15% |
| Withholding tax on dividends to non-resident companies | 10 or 20% |

## Ongoing compliance

**Annual compliance in Namibia:** Companies file annual financial statements and tax returns with the Namibia Revenue Agency (NamRA), and keep their details up to date with the Business and Intellectual Property Authority. [1]

## Double tax treaties

Namibia has a network of double tax treaties. A double tax treaty decides which country may tax cross-border income and usually caps the withholding tax the paying country can charge.

### Domestic withholding tax on payments to non-resident companies

| Dividends | Interest | Royalties |
|---|---|---|
| 10 or 20% | 10% | 10% |

The reduced rate for each partner country is set by the treaty concerned; PwC's withholding tax summary for Namibia lists them.

Domestic rates from the PwC Worldwide Tax Summaries withholding tax quick chart (November 2026). Treaty benefits require proof of tax residence and are subject to anti-abuse rules.

## Frequently asked questions

**How long does it take to register a company in Namibia?**

Typical registration time in Namibia: usually 1–3 weeks (as of November 2026), once all documents are ready. Opening a bank account and tax registrations can take longer.

**What is the minimum share capital for a company in Namibia?**

Minimum share capital in Namibia: none (as of November 2026).

**What is the corporate tax rate in Namibia in 2026?**

The corporate tax rate in Namibia in 2026 is 30% for financial years from 1 January 2025 (previously 31%). See the Taxation section for reduced rates and other taxes.

**Can a foreigner own 100% of a company in Namibia?**

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in Namibia: a public officer resident in Namibia is needed for tax purposes.

**What withholding tax applies to dividends paid from Namibia?**

Namibia withholds 10 or 20% on dividends paid to non-resident companies under domestic law, often reduced by a tax treaty. See the Double tax treaties section.

## Official registries and resources

- Business and Intellectual Property Authority (BIPA)
- Namibia Revenue Agency (NamRA)

Figures as of November 2026. Rates, thresholds and procedures change; confirm with the official registry, the tax authority or a local adviser before filing.

## See also

- Comparison of company formation by country
- Company formation in South Africa
- Company formation in Mauritius
- Company formation in Angola
- Company formation in Botswana
- All countries

## References

Entries marked **Official** are the registry, government and tax authority sources for this country; footnote numbers in the infobox point to them.


1. Official Business and Intellectual Property Authority (BIPA) . Government of Namibia. Accessed November 2026.
2. Official Namibia Revenue Agency (NamRA) . Government of Namibia. Accessed November 2026.
3. Namibia: Corporate – Taxes on corporate income (reviewed 16 July 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.
4. Quick charts: Corporate income tax (CIT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
5. Quick charts: Value-added tax (VAT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
6. Quick charts: Withholding tax (WHT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
7. Namibia: Corporate – Withholding taxes . PwC Worldwide Tax Summaries. Accessed November 2026.


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