



United Africa Group

Ultimate Holding Company

United Africa Group (Pty) Ltd.
Reg. No. 87/182

SERVICES

United Africa Namibia (Pty) Ltd.

- United Paymasters (Pty) Ltd.
- Trans United Haulage Asset Leasing (Pty) Ltd.
- United Grocer Baines (Pty) Ltd.
- United Fuel Services (Pty) Ltd.
- United VAT Consultants (Pty) Ltd.
- United Security Services (Pty) Ltd.

HOSPITALITY

Protea Hotels Namibia (Pty) Ltd.

- Steady Business Consulting (Pty) Ltd.
t/a Protea Hotel Fürstenhof
- Cresta Paridu Namibia (Pty) Ltd.
t/a Protea Hotel Ondangwa
- Royal Investment (Pty) Ltd.
t/a Protea Hotel Pelican Bay
- Zum Sperrgebiet (Pty) Ltd.
t/a Protea Hotel Seaview Zum Sperrgebiet
- Zambezi Lodge (Pty) Ltd.
t/a Protea Hotel Zambezi River Lodge
- Burning Shore Investments (Pty) Ltd.
t/a African Pride Burning Shore
- Protea Hotel Thüringer Hof (Pty) Ltd.
- Oshakati Country Lodge (Pty) Ltd.
- De Duine Country Hotel (Pty) Ltd.
- African Pride Hospitality (Pty) Ltd.

PROPERTY

United Property Management (Pty) Ltd.

- Winco Properties (Pty) Ltd.
- Hasam Investments (Pty) Ltd.
- Imperial Investments (Pty) Ltd.
- Namundjebo United (Pty) Ltd.
- Stübel Street Properties (Pty) Ltd.
- Fürstenhof (Pty) Ltd.
- Zambezi Lodge (Pty) Ltd.
- Pumula Investments (Pty) Ltd.
- Top Restaurant (Pty) Ltd.
- Pride of Africa Hospitality (Pty) Ltd.

*Group Chief Executive
Brian Rubinstein*

*Directors:
Martha Namundjebo - Tilahun
(Chairperson)
Haddis Tilahun (Executive Director)*

*Corporate Office:
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11 November 2010

The Chief Executive Officer
Hospitality Association of Namibia
Windhoek
Namibia

Dear Gita Paetzold

Re: Tourists or Non-resident foreigners VAT refund procedures or process.

Please find attached the procedures or process that tourists or non-resident foreigners should follow when claiming their Value Added Tax (VAT).

Yours faithfully


Brian Rubinstein
Group Chief Executive Officer

Procedures or process that tourists or non-resident foreigners should follow when claiming their Value Added Tax (VAT)

In order for foreign tourists and visitors to Namibia to claim their VAT the following procedures must be adhere to:

1. Visitors/ Foreigners must have an **Original Tax Invoice**(Copy tax invoice not accepted) which meets the following requirements:
 - a. The tax invoice must be stamped by Customs & Excise officials within 6 months of the date of the tax invoice;
 - b. The VAT registration number of the vendor must be clearly displayed on the tax invoice;
 - c. The name and address of the vendor must be clearly displayed on the tax invoice;
 - d. The tax invoice must have an invoice number clearly displayed;
 - e. The tax invoice must be in the claimant's name;
 - f. The tax invoice must have a description of the goods purchased;
 - g. The tax invoice must clearly display the VAT amount;
2. A **fully completed** VAT 16 form must be attached; and
3. A copy of the claimant's passport must be attached.

Note: VAT on the following items cannot be claimed:

- ✓ Service rendered (game drive, courier, vehicle services, labour)
- ✓ Hotel bills;
- ✓ Consumables (items used while in Namibia)
- ✓ Fitted items e.g. Fitted tyres on a vehicle etc etc.

Forms of VAT refund (Payments)

1. Cheque Payment;
2. Bank Transfer; and
3. Cash (optional, for claims < N\$5,000 in value)

Bank Transfer

The following information is required in order to process bank transfers:

- ❖ Bank name
- ❖ Bank address
- ❖ Account name
- ❖ Account number

- ❖ Swift code/BIC
- ❖ IBAN
- ❖ Passport copy
- ❖ Contact number/email address

Cash Payment

United VAT Consultants (Pty) Ltd has implemented a cash payment program in order to assist claimants who have difficulties with cheques in N\$ or ZAR in their home countries. Cash payment is limited to VAT claim amounts that are N\$5,000 and below. The cash pay-out process attracts cash handling fees as laid out below:

Less than N\$500.00	-	N\$50.00
Between N\$500.00 and N\$1,400.00	-	N\$100.00
Between N\$1,400.00 and N\$5,000.00	-	7.5% of VAT

IMPORTANT NOTE:

There is no limit as to the amount tourists may claim, as long as the claim file is complete and accurate. However, cash payments cannot exceed N\$5,000. If the amount of VAT claimed exceeds N\$ 5,000.00, the claims will have to go for further audits which require the confirmation of the tax invoice submitted by the client.

Claimants with previous unresolved claims should:

Nona Smit

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