



# **CUSTOMS PROCEDURE: TRAVELLER'S GUIDE INFORMATION**

Serving with passion...

**CUSTOMS PROCEDURE:  
TRAVELLER`S GUIDE  
INFORMATION**

**DIVISION: BORDER CONTROL AND  
OPERATIONAL COMPLIANCE**

**(BCOC)**

**ACTING SENIOR MANAGER:  
MR. ABNER DAVID**

## INTRODUCTION:

Customs and Excise is a Department within the Namibia Revenue Agency (NamRA), responsible to facilitate and control the movement of goods involved in international trade.

## OUR ROLE:

The Customs and Excise Department has multiple roles that include:

Collection of revenue on behalf of the State,

- Facilitation of legitimate imports and exports,
- Protection of the Namibian society and economy against cross-border crime, and
- Combating unfair and harmful trade practices.

## OUR MANDATE IN TRADE FACILITATION:

To promote the security and facilitation of cross border movement of goods, transport and people including:

- Simplification of Customs laws and procedures to ensure smooth flow of goods through points of entry without unnecessary delays,
- Enhance compliance, and
- Collect revenue.

## TRAVELLERS/TRADERS OBLIGATION:

- Voluntarily compliance with Customs Laws,
- Declare all goods in your possession when entering/leaving Namibia to Customs and Excise,
- Cooperate with Customs Officials while dealing with you,
- Keep proper records of documentations and accurate information,
- Be honest and polite while dealing with officials,
- Pay your dues (duties, taxes, and levies) to the State on time.

## TRAVELLERS LEAVING NAMIBIA MUST DECLARE GOODS INCLUDING:

- Cash/ bearer negotiable instruments, or foreign currency in their possession,
- Goods and vehicles,
- Goods intended for remodel, processes or repair abroad,
- Prohibited, restricted or controlled under any law,
- Temporary exportation of any valuable goods to be used outside Namibia subject to re- importation,
- Any goods intended for trade purposes.

# ON ARRIVAL INTO NAMIBIA, TRAVELERS MUST DECLARE ANY GOODS INCLUDING:

- Cash/ bearer negotiable instruments or foreign currency in their possession,
- Goods and vehicles,
- Carried on behalf of another person,
- Any goods more than the traveler's duty-free allowance,
- Purchased or acquired abroad on which duty has not been paid,
- Remodeled, processed or repaired abroad,
- Prohibited, restricted or controlled under any law,
- Re-imported by returning residents of Namibia who registered such goods at the time of leaving Namibia, or
- Temporary imported by non-resident of Namibia with the intention to be re-exported in the same state when leaving Namibia.

## DUTY-FREE ALLOWANCES:

### **Allowances from Southern African Customs Union (SACU):**

The Southern African Customs Union (SACU) consist of Botswana, Eswatini, Lesotho, Namibia and South Africa. Travelers from SACU member countries are entitled to:

- Import goods without payment of Customs duties,
- VAT exemption on goods up to a value of N\$5,000.00.
- Goods in excess may not be claimed under the duty-free allowance and VAT must be paid at a rate of 15%.

### **Allowances from Non-SACU:**

The following goods may be imported duty-free by residents and non-residents as accompanied baggage from non-SACU countries during a period of 30 days after the absence of not less than 48 hours or more from Namibia:

- No more than 200 cigarettes and 20 cigars per person
- No more than 250g of cigarette or pipe tobacco per person
- No more than 50ml perfume and 250ml eau de toilette per person
- No more than 2 litres of wine per person
- No more than 1 litre in total of other alcoholic beverages per person

### **In addition to personal effects and the above consumable allowances:**

- Travelers are allowed to bring in new or used goods in his/her accompanied baggage to the value of N\$5 000 per person during a period of 30 days after the absence of 48 hours or more from Namibia.

- Crew members are not entitled to any consumable allowances; however, they are only entitled to a duty-free allowance on a value not exceeding N\$700.00 per person.
- The tobacco and alcohol allowances are not applicable to persons under the age of 18 years.

### **EXCLUSIONS FROM DUTY-FREE ALLOWANCE:**

***Note: The goods listed below do not qualify for the flat rate assessment and duties at the applicable rate must be paid:***

- Unaccompanied goods,
- Firearms acquired abroad or in any duty-free shop by residents returning to Namibia after an absence of less than six (6) months,
- Consumable of the same type more than quantities above the duty-free allowances,
- Household goods,
- Carried on behalf of another person,
- Intended for remodel, process or repair abroad,
- Prohibited, restricted or controlled under any law.
- Goods imported by persons returning after an absence of less than 48 hours,
- Goods for commercial purposes.

# FLAT-RATE ASSESSMENT:

## What is your flat-rate assessment allowance?

- Over and above the duty-free allowance, you may choose to pay customs duty at a flat rate of 20% on goods which you acquired abroad or in any duty-free shop.
- The total value of these additional goods, new or used, may not exceed N\$20 000 per person or N\$20 000 for crew members. Flat-rate goods are also exempted from payment of Value Added Tax (VAT).
- Should the value of the additional goods in question exceed N\$20 000 or should you decide not to make use of this facility, the flat-rate assessment falls away and the appropriate rates of duty and Value Added Tax VAT must be assessed and paid on each individual item.
- It should be kept in mind that in certain cases goods may be liable to rates of customs duty more than 20%; others could be subject to lower rates, while some goods may be free of duty. In addition, 15% Value-Added Tax will be payable.
- It must, however, be noted that the application of this provision is subject to the total value of goods declared under the entire rebate item not exceeding N\$25 000. In other words, all consumables, the duty-free allowances of N\$5 000 and the items to be assessed on the flat rate must in value not exceed N\$25 000.



# WHICH CHANNEL TO CHOOSE - RED OR GREEN?

## **Travelers should select the green channel if:**

- They have nothing to declare,
- They qualify for, and the goods in their possession fall within, the duty-free allowance as listed above,
- They are not in possession of any prohibited or restricted goods,
- They are not in possession of any commercial goods (imported for trade purposes),
- They are not in possession of gifts carried on behalf of others, i.e. those sent by a person overseas to another person in Namibia. Such goods are subject to the payment of duties and taxes, as well as the production of an import permit, where applicable and
- They are returning residents with goods that were declared on Form NA 65/Baggage Declaration (NA 305) when they left Namibia.

**Travelers should select the red channel in all other instances:**

- If you are in any doubt, select the RED CHANNEL and ask the Customs officer for assistance.
- Where the red/green channel system is not in operation (**Border**), report directly to a Customs officer and declare all the goods in your possession.

## **LIST OF PROHIBITED AND RESTRICTED GOODS**

**Prohibited goods:**

It is illegal to bring in the following prohibited goods into Namibia:

**Narcotics:** All narcotic and psychotropic substances, as well as habit-forming drugs such as:

- Cannabis,
- Heroin,
- Cocaine,
- Mandrax, and
- Ecstasy

### **Firearms, weapons and ammunition:**

- Fully automatic,
- Military and unnumbered weapons,
- Explosives and fireworks and
- Weapons of mass destruction.
- Poison and other toxic substances,
- Cigarettes with a mass of more than 2kg per 1000,
- Goods to which a trade description or trademark is applied in contravention of any Act (for example, **counterfeit goods**)
- Unlawful reproductions of any works subject to copyright, and
- Prison-made and penitentiary-made goods.

### **Restricted goods:**

Certain goods may only be imported if you are in possession of the necessary certificate /permit, and these must be declared on arrival. A few examples of the goods in question are listed here for your information.

- Currency, bearer negotiable instruments, or both, equal to and exceeding an amount of N\$100 000, when converted to the Namibia Dollars,
- Gold coins,
- Coin and stamp collections, and
- Unprocessed gold.

**Endangered plants and animals Species** of plants or animals that are listed as endangered, whether they are alive or dead:

The restriction includes:

- Any parts of and articles made from them.
- Food, plants, animals
- All plants and plant products, such as seeds, flowers, fruit, honey, margarine, and vegetable oils.
- All animals, birds, poultry, and products thereof, for example, dairy products, butter, and eggs.

**Medicines:** Can I bring personal medication under the duty-free allowance?

Travelers may import their personal medicaments provided they are in possession of:

- An authorized letter or certified prescription from a registered medical doctor/physician. The above applies to personal medication supplied for a period of not more than three months.

## **FAILURE TO COMPLY:**

Failure to comply with any provisions of the Customs and Excise Act, No. 20 of 1998 as amended, is an offence that may result in:

- Detention, Seizure, and forfeiture of goods,
- Imposition of a penalty,

- Criminal prosecutions depending on the seriousness of the offence and/ or
- Customs may stop and search any person entering or leaving Namibia.

## **WHERE CAN YOU FIND US:**

At all gazetted entry points into Namibia, e.g.,

- Borders,
- Airports,
- Seaports,
- NamPost Mail Centre, and
- Inland offices countrywide.

## NOTE:

If you intend to export or import in Namibia any goods, please contact your nearest Customs offices in Namibia or visit NamRA Dedicated Centre,

in Windhoek, Namibia, or the nearest Namibian Embassy/High Commission abroad.

For more information, a list of Customs offices can be found on the NamRA website: [www.namra.org.na](http://www.namra.org.na)

# CONTACT US

AT THE FOLLOWING DETAILS

## **Eunice L. Tongo**

Senior Customs and Excise Officer:

Division: BCOC

**Email:** eunice.tongo@namra.org.na

## **Patricia N. Buchane**

Senior Customs and Excise Officer:

Division: BCOC

**Email:** patricia.buchane@namra.org.na

## **Agrippina M. Kamenye**

Senior Customs and Excise Officer:

Division: BCOC

**Email:** Agrippina.Nambaru@namra.org.na

[www.namra.org.na](http://www.namra.org.na)

