

# NamRA Online Corner: Registration and Licensing of Clearing Agents, Warehouses, Transit & Temporary Import Bonds



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**Department** : Customs and Excise

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## Introduction

## Clearing Agent

- Definition; Licensing Requirements & Functions

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- Definition; Licensing Requirements & Procedure

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- Definition; Registration Requirements & Procedure


## Temporary import bond facility

- Definition; Registration Requirements & Procedure

# Introduction

- ⊗ NamRA: Department of Customs and Excise is mandated to promote the facilitation and security of international trade, transport and people; etc.
- ⊗ Division: Trade Facilitation and Customs Procedures is entrusted to manage and monitor selected registration and licensing programmes; etc.
- ⊗ Currently, there are four (4) categories of operators (Transit; Bonded; Clearing Agent & Temporary Import).
- ⊗ These surety bonds are utilised as security to cover possible duty and tax.

# What is a Clearing Agent ?



Clearing Agent means a person licensed by the Commissioner of the Namibia Revenue Agency in terms section 73 of Customs and Excise Act, 1998 (Act No.20 of 1998).

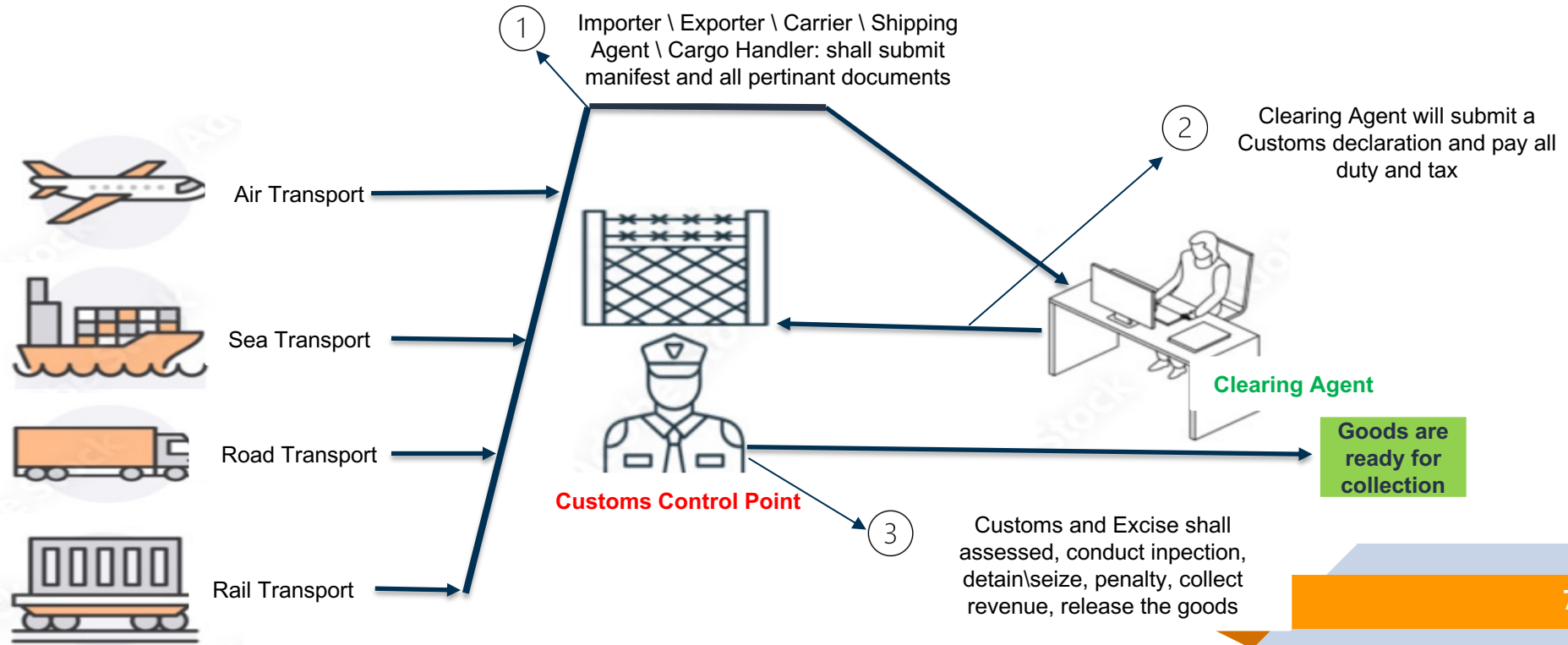
# Clearing Agent Registration & Licensing Requirements

- ⊗ **Reference letter \ testimonial indicating that both applicant and employee have previously worked for the Customs Authority or clearing agent in Namibia for a period of two (2) or more years.**
- ⊗ **Certified copies of the identity/passport documents**
- ⊗ **Proof of registration with the Business Intellectual Property Authority**
- ⊗ **Proof of registration with the Financial Intelligence Centre (FIC)**

## **Clearing Agent Registration & Licensing Requirements conti.....**

- ⊗ Original and valid certificate of tax good standing issued by the Namibia Revenue Agency.**
- ⊗ Original and valid certificate of good standing issued by the Social Security Commission.**
- ⊗ Completed/filled-in application form for registration and licensing as a clearing agent.**
- ⊗ Certified copy of a valid certificate of fitness issued by a municipality or local authority**

# Clearing Agent Clearance Flow



## What is a Customs and Excise Warehouse

Customs and Excise storage warehouse –  
A storage facility licensed by Customs for the storage of imported goods on which duties and/or taxes have not been paid, or for the use of such goods in a manufacturing process, home use \ export.



# Types of Customs Warehouses and their purpose

## Ordinary Storage (OS)

- The goods stored in this facility are normally intended for home use or re-export such as retailer, sale.
- Dutiable goods from SACU \ Non-SACU
- Maximum of five years

## Special Ordinary Storage (SOS)

- This facility only stored goods intended for export or duty free shops, inbound or outbound.
- Locally manufactured

## Manufacturing (VM)

- Storage for locally manufactured \ imported goods to be used in the production of finished goods( beer, cigarettes, etc.)
- SVM - wine

# Bonded warehouse Licensing Requirements

Applicant wishing to manufacture excisable goods, process, rebate store should apply in writing to the Commissioner. *(Only apply to manufacturer)*

Applicant wishing to store goods should apply in writing to the Commissioner. *(Only apply to OS & SOS)*

Comprehensive Plan of the premises. *(Apply to all)*

Indicate an estimated value/quantity of goods that will be stored in a bonded warehouse. *(Apply to all)*

Anticipated volume of business and proposed suppliers and customers of the business must also accompany the application. *Only apply to manufacturer)*

# Bonded warehouse registration and Licensing Requirements Continue....

Certified copies of the owner's identity or passport documents. *(Apply to all)*

Proof of registration with the Business Intellectual Property Authority. *(Apply to all BUT optional)*

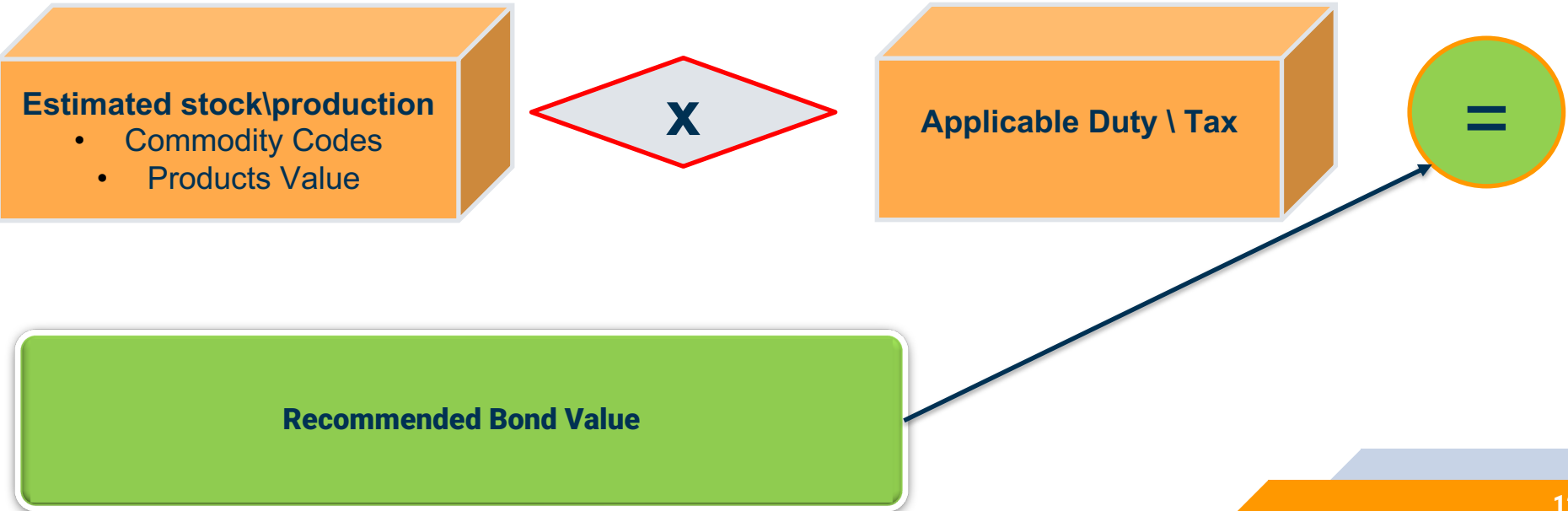
Proof a lease agreement \ property ownership, where applicable, with access to facilities such as internet connectivity and email. *(Apply to all)*

Original and valid certificate of tax good standing issued by the Namibia Revenue Agency. *(Apply to all)*

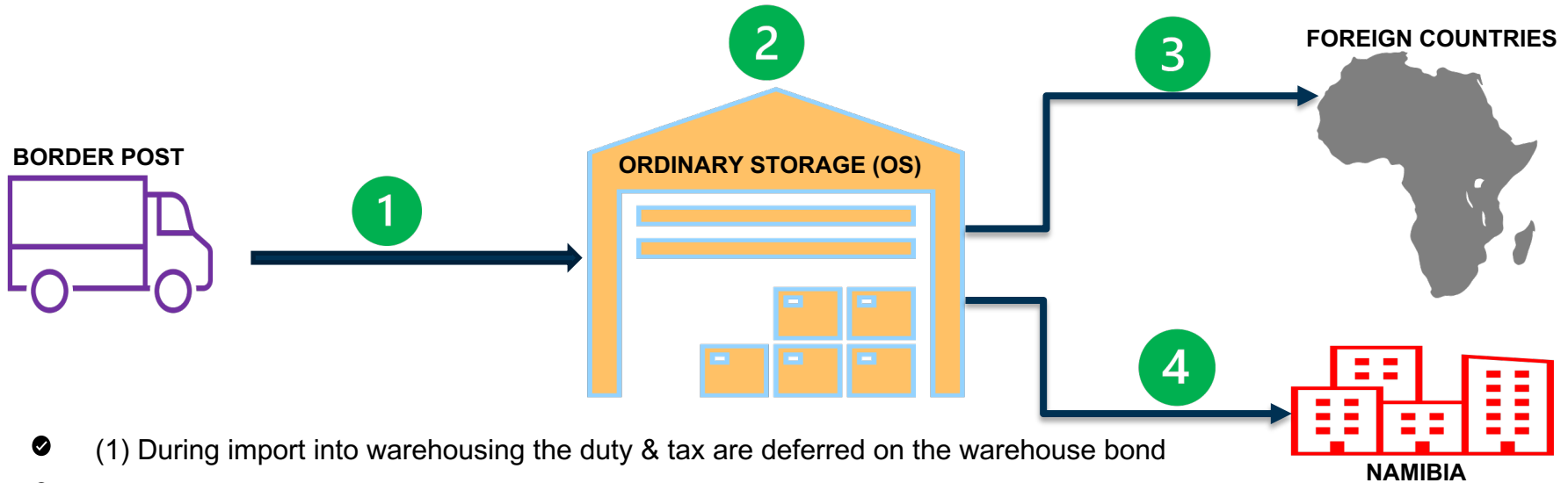
Original and valid certificate of good standing issued by the Social Security Commission. *(Apply to all)*

# Bonded warehouse registration and Licensing Requirements Continue....

FORMULA USED TO DETERMINE SURETY BOND FOR CUSTOMS AND EXCISE WAREHOUSE:



# Movement of goods in and out of Customs Warehouse



- ✓ (1) During import into warehousing the duty & tax are deferred on the warehouse bond
- ✓ (2) Upon arrival at the final destination, then Customs shall supervise or authorise the offloading
- ✓ (3) Goods intended for re-export to **other countries** shall be cleared at point of exit
- ✓ (4) Goods intended for **local market or Namibia**, the duty and tax are payable

## What is a transit bond facility?

A surety transit bond used to cover potential duty and tax on goods which are imported for the purpose of transiting through Namibia destined to other countries.

# Requirements to be register as a Transit Bond Operators

**Submit a request letter stating the purpose and amount of guarantee the applicant wish to be secured for the transit facility.**

**Submit Original and valid certificate of good standing issued by the Namibia Revenue Agency.**

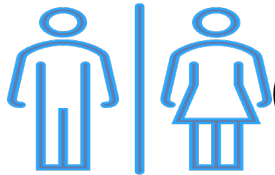
**Submit proof of registration with the Business Intellectual Property**

**Submit Original bank \ insurance surety bond.**

**Submit Certified copies of the identity/passport documents for the applicants.**

# Transit Bond condition and Procedure

- ⊗ All goods in transit are subject for provisional payment or surety bond to cover potential duty and tax.
- ⊗ No third party is allowed to utilize the bond on behalf of the principal bond owner.
- ⊗ The (3) principal bond owners referred above are as follows:



1



Importer \ owner \ consignee of the goods at box 8 of the Customs declaration (SAD500).



2



Clearing Agent at box 14 of the SAD500.



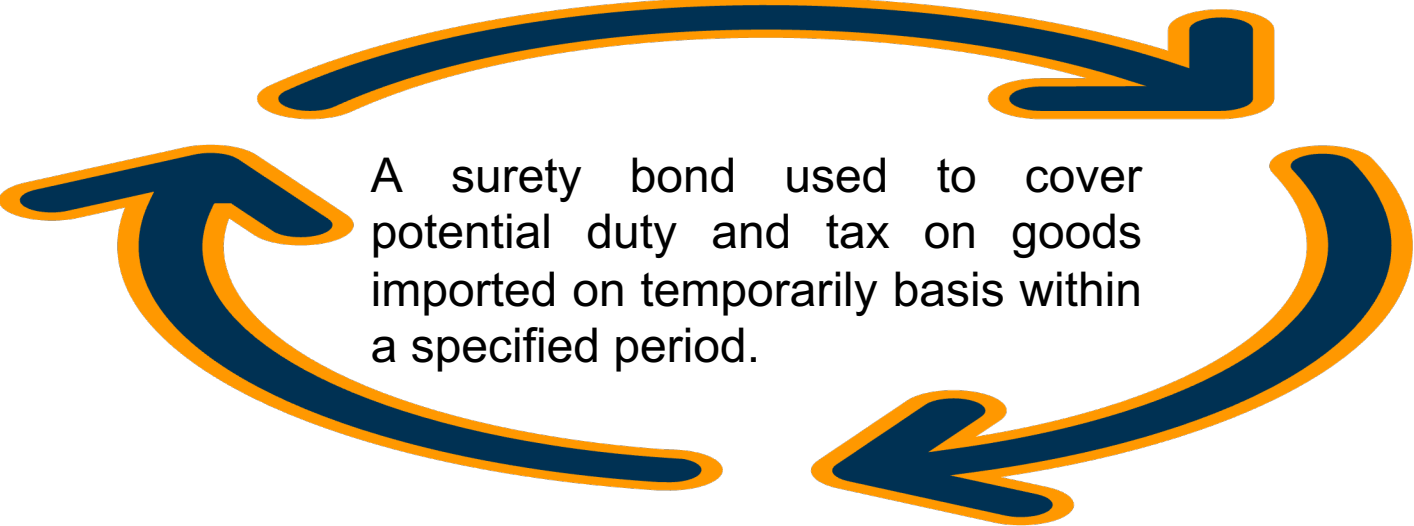
3



Transporter \ carrier who is indicated at box 18 & 21 of the SAD500.



## What is a temporary import bond facility?



A surety bond used to cover potential duty and tax on goods imported on temporarily basis within a specified period.

# Requirements for registration of Temporary Import Bond facility

- ⊗ Request letter stating the purpose and amount of guarantee the applicant wishes to be secured for the temporary import bond facility.
- ⊗ Original bank \ insurance surety bond.
- ⊗ Original and valid certificate of tax good standing certificate issued by the Namibia Revenue Agency.
- ⊗ Certified copies of the identity/passport documents for the applicants.
- ⊗ Proof of registration with the Business Intellectual Property Authority. (*Optional*)

# Temporary Import Procedure

Rebate Item 490.00 under Part 3 of Schedule 4 of the Customs and Excise Act No.20 of 1998, makes provision for temporary admission of goods.

## Conditions of temporary import regime:

- Goods may temporarily be admitted for processing, repair, cleaning, etc.
- Goods may temporarily be admitted for specific purposes e.g. trade shows or exhibitions,
- Goods may temporarily be imported for exportation in the same state.
- Temporary Import Permit
  - Carnet De Passage

The permissible duration of stays on temporary imported goods is 6 x months from the date of importation. However, an extension of additional 6 x months may be granted upon request..

Motor vehicles imported on temporary basis for more than 180 x days are applicable to payment of Environmental Levy based on the motor vehicle Carbon Emission \ Engine Capacity.



# THE END - THANK YOU!

Any questions?

You can find me at

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