NamRA
Namibia Revenue Agency

NamRA

CUSTOMS AND EXCISE

CONTRAVENTION LIST

Administrative Deposits and Operational Responses for Customs and Excise Contraventions issued in support of the Customs Offences and Penalty Guideline and Standard Operating Procedure for the Administration of Customs Penalties in terms of Sections 2(5) and 101 of the Customs and Excise Act, 1998.

12 July 2026

TABLE OF CONTENTS

1. Purpose 3
2. Objectives 3
3. Scope 3
3. How to Use this List 3
4. Structure of the Convention List 4
5. Primary Risk Categories 4
6. Operational Response Codes 4
7. Customs Control Measures 5
8. Part A: General Offences 6
9. Part B: Declaration, Classification, Valuation and Origin 7
10. Part C: Revenue Collection and Payment of Duties 10
11. Part D: Movement of Goods Temporary Importation) 12
12. Part E: Customs and Excise Warehouses 15
13. Part F Licensing and Registration 18
14. Part G: Excise 21
15. Part H: Serious Fraud and Mandatory Criminal Referrals 24

1. PURPOSE

The purpose of this Contravention List is to promote the fair, transparent, consistent and proportionate administration of Customs penalties by prescribing standard administrative deposits and operational responses for identified Customs and Excise contraventions.

The List provides operational guidance to Customs officials when implementing section 101 of the Customs and Excise Act, 1998 and should be read together with the Customs Offences and Penalty Guidelines and the Standard Operating Procedure for the Enforcement and Application of Customs Penalties.

The Contravention List does not create new offences or penalties. Rather, it operationalises the statutory offences contained in the Customs and Excise Act, 1998 by identifying common operational contraventions, prescribing indicative administrative deposits and promoting consistent enforcement throughout Namibia.

2. OBJECTIVES

The objectives of this Contravention List are the following:

- promote consistency in the administration of Customs penalties;
- reduce disparities in the determination of administrative deposits;
- strengthen transparency and predictability for traders;
- support voluntary compliance;
- facilitate risk-based enforcement;
- reduce unnecessary disputes;
- support procedural fairness;
- strengthen governance over delegated decision-making.

3. SCOPE

This List applies to all Customs and Excise officials exercising delegated authority in relation to section 101 administrative settlements of the Customs and Excise Act, 1998.

It applies to imports; exports; temporary importations; transit movements; warehouses; licensing; Customs valuation; origin; rebates; refunds; Excise; and all other Customs and Excise contraventions identified in this List.

4. HOW TO USE THIS LIST

When a Customs official identifies a possible contravention, the official the responsible Customs Official shall:

Step 1: Identify the applicable legislative provision.
Step 2: Identify the operational contravention contained in this List.
Step 3: Determine the applicable standard administrative deposit.

Step 4: Issue the prescribed section 101 Admission of Guilt together with the Application to Make Provisional Payment.
Step 5: Apply the operational response prescribed in this List.
Step 6: Where representations are received, refer the matter to the Appeals and Objections Unit for consideration by the Commissioner in accordance with the Guidelines and SOP.

5. STRUCTURE OF THE CONTRAVENTION LIST

The List is arranged according to operational compliance themes rather than the structure of the Customs and Excise Act, 1998. However, each contravention remains linked to the relevant legislative provisions identified in the Customs and Excise Act, 1998:

Part A	General Offences
Part B	Declaration, Classification, Valuation and Origin
Part C	Revenue Collection and Payment of Duties
Part D	Movement of Goods (Import, Export, Transit and Temporary Importation)
Part E	Customs and Excise Warehouses
Part F	Licensing and Registration
Part G	Excise
Part H	Serious Fraud and Mandatory Criminal Referrals

6. PRIMARY RISK CATEGORIES

PRIMARY RISK	DESCRIPTION
Revenue	Risk of loss of duties, taxes, levies or other State revenue.
Customs Control	Risk that Customs loses control over goods, vehicles or persons under Customs control.
Trade Compliance	Risk of non-compliance with Customs procedures, licences, permits or regulatory requirements.
Integrity and Fraud	Risk to border security, public safety or prohibited/restricted goods.
Safety and Security	Risk to public safety, health, security or border protection.

7. OPERATIONAL RESPONSE CODES

For purposes of this Contravention List, Operational Response means the prescribed administrative enforcement process that should ordinarily follow the identification of a contravention. The operational response does not limit the exercise of any Customs

control or enforcement powers conferred by the Customs and Excise Act, 1998, including the detention or seizure of goods, the recovery of duties, or referral for criminal investigation where appropriate.

OPERATIONAL RESPONSE	MEANING
Issue Section 101 Admission of Guilt	Administrative settlement process initiated.
Issue Section 101 Admission of Guilt and Enhance Monitoring	Administrative settlement process initiated together with increased compliance monitoring.
Issue Section 101 Admission of Guilt and Consider Criminal Referral	Administrative settlement process initiated while assessing whether criminal prosecution is appropriate based on the facts.
Issue Section 101 Admission of Guilt and Mandatory Criminal Referral	Administrative settlement process initiated together with mandatory referral to Internal Affairs/Centralised Investigations for consideration of criminal prosecution.
Mandatory Criminal Referral	Matter must immediately be referred for criminal investigation. Administrative action may still be taken where permitted by law.

8. CUSTOMS CONTROL MEASURES

The operational responses prescribed in this Contravention List relate to the administrative enforcement process applicable to identified contraventions.

Nothing in this Contravention List limits or restricts the exercise of any statutory power conferred upon the Commissioner or a Customs official under the Customs and Excise Act, 1998.

Accordingly, where authorised by the Act and appropriate in the circumstances, Customs officials may, in addition to the operational response prescribed in this List detain goods; seize goods; retain goods under Customs control; require the payment of an administrative deposit under section 101; issue a Letter of Demand for outstanding duties, taxes or other amounts due; institute debt recovery proceedings; suspend or cancel registrations, licences or approvals where authorised by law; or exercise any other enforcement power conferred by the Customs and Excise Act, 1998.

The exercise of these statutory powers shall be governed by the Customs and Excise Act, 1998, the Customs Offences and Penalty Guidelines and the Standard Operating Procedure for the Enforcement and Application of Customs Penalties.

PART A – GENERAL OFFENCES

Part A identifies general contraventions that apply across all Customs operations, including compliance with lawful requirements, obstruction of officers, failure to provide information, record keeping, electronic communication, Customs control and other administrative contraventions not confined to a specific Customs regime under the Customs and Excise Act, 1998.

Where a contravention listed in this Part is also specifically addressed elsewhere in this Contravention List, the more specific contravention shall apply. The standard administrative deposits prescribed in this Part are intended to promote the consistent implementation of section 101 of the Customs and Excise Act, 1998 by providing indicative administrative deposits for common contraventions. They do not create new offences or replace the statutory penalties prescribed under the Customs and Excise Act, 1998 nor do they limit the Commissioner's powers to institute criminal proceedings where warranted by the facts and circumstances of a particular case.

REF.	CONTRAVENTION	LEGISLATIVE PROVISION	PRIMARY RISK	STANDARD ADMINISTRATIVE DEPOSIT	OPERATIONAL RESPONSE
A1	Failure to comply with a lawful direction or requirement issued by the Commissioner or a duly authorised Customs official in terms of the Act. **(Sections 3)**	Sections 88	Trade Compliance	N$1,500	Issue Section 101 Admission of Guilt
A2	Refusal or failure to comply with a lawful instruction issued by a Customs Officer in the exercise of his or her statutory powers. **(Sections 4)**	Sections 89	Customs Control	N$2,000	Issue Section 101 Admission of Guilt
A3	Refusal or failure to answer lawful questions put by a Customs Officer in the execution of official duties.	Section 89	Customs Control	N$2,000	Issue Section 101 Admission of Guilt
A4	Obstructing, resisting or hindering a Customs Officer in the lawful execution of his or her duties.	Section 89	Customs Control	N$8,000	Issue Section 101 Admission of Guilt and Consider Criminal Referral
A5	Falsely representing oneself as a Customs Officer.	Section 89	Integrity and Fraud	N$8,000	Issue Section 101 Admission of Guilt and

					Mandatory Criminal Referral
A6	Assisting another person to evade lawful apprehension under the Act.	Section 89	Integrity and Fraud	N$8,000	Issue Section 101 Admission of Guilt and Mandatory Criminal Referral
A7	Unlawfully releasing or assisting the escape of a person lawfully apprehended under the Act.	Section 89	Integrity and Fraud	N$8,000	Mandatory Criminal Referral
A8	Unlawful manufacture, possession, operation, maintenance, importation or use of an unlicensed still.	Sections 89 and 95	Revenue	N$8,000	Issue Section 101 Admission of Guilt and Mandatory Criminal Referral
A9	Being unlawfully present at premises where illegal distillation activities are conducted.	Section 89	Revenue	N$8,000	Issue Section 101 Admission of Guilt and Mandatory Criminal Referral
A10	Contravention of, or failure to comply with, any provision of the Customs and Excise Act, 1998 for which no specific offence or penalty is prescribed.*	Section 88	Trade Compliance	N$1,500	Issue Section 101 Admission of Guilt

PART B – DECLARATION, CLASSIFICATION, VALUATION AND ORIGIN OF GOODS

Part B identifies contraventions relating to the declaration, classification, valuation, origin and clearance of goods under the Customs and Excise Act, 1998. The correct declaration of goods is fundamental to the effective administration of Customs. Accurate declarations enable the Namibia Revenue Agency to determine the correct tariff classification, Customs value, origin, liability for duties and taxes, applicability of trade measures and compliance with all other legislative requirements. The contraventions contained in this Part promote voluntary compliance while ensuring that inaccurate, incomplete, negligent or fraudulent declarations are dealt with consistently and proportionately according to the nature and seriousness of the contravention.

The standard administrative deposits prescribed in this Part are intended to promote the consistent implementation of section 101 of the Customs and Excise Act, 1998. They do not create new offences or replace the statutory penalties prescribed under the Act, nor do they limit the Commissioner's powers to detain or seize goods, recover duties and taxes, suspend or cancel registrations or licences, or institute criminal proceedings where warranted by the facts and circumstances of a particular case. Where a contravention listed in this Part is specifically addressed elsewhere in this Contravention List, the more specific contravention shall apply.

B1. DECLARATION OF GOODS					
REF.	**CONTRAVENTION**	**LEGISLATIVE PROVISION**	**PRIMARY RISK**	**STANDARD ADMINISTRATIVE DEPOSIT**	**OPERATIONAL RESPONSE**
B1	Failure to make due entry of imported goods within the period prescribed by the Act. (Section 40)	Sections 88	Revenue	N$1,500	Issue Section 101 Admission of Guilt
B2	Submission of an incomplete Customs declaration. (Sections 40, 41)	Sections 88	Trade Compliance	N$1,500	Issue Section 101 Admission of Guilt
B3	Failure to produce or submit prescribed supporting documents upon request. (Section 41)	Sections 88	Trade Compliance	N$1,500	Issue Section 101 Admission of Guilt
B4	Failure to retain supporting records relating to a Customs declaration where required by the Act. (Section 41)	Sections 88	Trade Compliance	N$2,000	Issue Section 101 Admission of Guilt and Enhance Monitoring
B5	Submission of an inaccurate declaration resulting from an administrative or clerical error that does not result in actual or potential revenue prejudice. (Section 40)	Sections 88	Trade Compliance	N$2,000	Issue Section 101 Admission of Guilt
B6	Submission of an inaccurate declaration resulting in actual or potential revenue prejudice. (Section 40)	Sections 88	Revenue	N$5,000	Issue Section 101 Admission of Guilt
B2. NON-DECLARATION OF GOODS					
REF.	**CONTRAVENTION**	**LEGISLATIVE PROVISION**	**PRIMARY RISK**	**STANDARD ADMINISTRATIVE DEPOSIT**	**OPERATIONAL RESPONSE**
B7	Failure to declare goods liable to Customs control. (Section 14)	Sections 91	Revenue	N$8,000	Issue Section 101 Admission of Guilt and Consider Criminal Referral

B8	Partial non-declaration of goods forming part of a consignment. (Section 14)	Sections 91	Revenue	N$8,000	Issue Section 101 Admission of Guilt and Consider Criminal Referral
B9	Concealment of goods to avoid declaration or Customs examination.	Sections 91 and 93	Integrity and Fraud	N$20,000	Issue Section 101 Admission of Guilt and Mandatory Criminal Referral
		B3. FALSE DECLARATIONS			
REF.	**CONTRAVENTION**	**LEGISLATIVE PROVISION**	**PRIMARY RISK**	**STANDARD ADMINISTRATIVE DEPOSIT**	**OPERATIONAL RESPONSE**
B10	False declaration of the quantity of goods.	Section 94	Revenue	N$8,000	Issue Section 101 Admission of Guilt and Consider Criminal Referral
B11	False declaration of the description of goods.	Section 94	Revenue	N$8,000	Issue Section 101 Admission of Guilt and Consider Criminal Referral
B12	False declaration of the country of origin of goods. (Sections 52–55)	Sections 94 and 96	Revenue	N$10,000	Issue Section 101 Admission of Guilt and Mandatory Criminal Referral
		B4. TARIFF CLASSIFICATIONS			
REF.	**CONTRAVENTION**	**LEGISLATIVE PROVISION**	**PRIMARY RISK**	**STANDARD ADMINISTRATIVE DEPOSIT**	**OPERATIONAL RESPONSE**
B13	Negligent tariff misclassification resulting in actual or potential underpayment of duty.(Sections 47–49)	Section 94	Revenue	N$8,000	Issue Section 101 Admission of Guilt

B14	Deliberate tariff misclassification intended to evade duty or trade measures.(Sections 47–49)	Sections 94 and 96	Integrity and Fraud	N$20,000	Issue Section 101 Admission of Guilt Mandatory Criminal Referral
B15	Incorrect tariff classification arising from a genuine interpretative dispute, where full disclosure has been made and there is no evidence of negligence or intent to evade duty. (Sections 47–49)	Sections 47–49	Trade Compliance	No administrative deposit	Compliance guidance / Voluntary correction
	B5. CUSTOMS VALUATIONS				
REF.	**CONTRAVENTION**	**LEGISLATIVE PROVISION**	**PRIMARY RISK**	**STANDARD ADMINISTRATIVE DEPOSIT**	**OPERATIONAL RESPONSE**
B16	Understatement of the Customs value resulting in actual or potential underpayment of duty. (Sections 75–83)	Sections 94 and 96	Revenue	25% of the duty underpaid (minimum N$2,000)	Issue Section 101 Admission of Guilt and Consider Criminal Referral
B17	Failure to disclose commissions, royalties, assists, rebates, discounts or other information affecting Customs value. (Sections 75–83)	Section 96	Revenue	25% of the duty underpaid	Issue Section 101 Admission of Guilt and Consider Criminal Referral
B18	Submission of false invoices or supporting documents affecting Customs value. (Sections 75–83)	Sections 94 and 96	Integrity and Fraud	N$20,000	Issue Section 101 Admission of Guilt and Mandatory Criminal Referral
	B6. ORIGIN OF GOODS				
REF.	**CONTRAVENTION**	**LEGISLATIVE PROVISION**	**PRIMARY RISK**	**STANDARD ADMINISTRATIVE DEPOSIT**	**OPERATIONAL RESPONSE**
B19	Submission of an incorrect or invalid certificate of origin resulting from negligence. (Sections 52–55)	Section 94	Revenue	N$8,000	Issue Section 101 Admission of Guilt

B20	Knowingly submitting a false certificate of origin or making a false claim to preferential tariff treatment. (Sections 52–55)	Sections 94 and 96	Integrity and Fraud	N$20,000	Issue Section 101 Admission of Guilt and Mandatory Criminal Referral

PART C – REVENUE COLLECTION, DUTY LIABILITY AND CLEARANCE OF GOODS

Part C identifies contraventions relating to the assessment, collection and payment of Customs duties and taxes, as well as the lawful clearance and release of goods under the Customs and Excise Act, 1998. The payment of duties and taxes is fundamental to revenue collection and the protection of the State's fiscal interests. Goods may only be released from Customs control once all statutory requirements have been satisfied, including the submission of valid declarations, payment of duties and taxes where applicable, and compliance with any other requirements prescribed under the Customs and Excise Act, 1998.

The contraventions contained in this Part promote voluntary compliance while ensuring that failures to pay duties, unlawful removal of goods, misuse of rebates and other revenue-related contraventions are dealt with consistently and proportionately according to the nature and seriousness of the contravention.

The standard administrative deposits prescribed in this Part are intended to promote the consistent implementation of section 101 of the Customs and Excise Act, 1998. They do not create new offences or replace the statutory penalties prescribed under the Act, nor do they limit the Commissioner's powers to detain or seize goods, recover duties and taxes, issue Letters of Demand or institute criminal proceedings were warranted by the facts and circumstances of a particular case.

Where a contravention listed in this Part is specifically addressed elsewhere in this Contravention List, the more specific contravention shall apply.

C1. LIABILITY FOR DUTY

REF.	CONTRAVENTION	LEGISLATIVE PROVISION	PRIMARY RISK	STANDARD ADMINISTRATIVE DEPOSIT	OPERATIONAL RESPONSE
C1	Failure to pay duties, taxes or other charges lawfully due within the prescribed period. (Sections 56–59)	Sections 88	**Revenue**	N$2,000	Issue Section 101 Admission of Guilt
C2	Failure to account for duties and taxes payable following amendment of a Customs declaration. (Sections 56–59)	Section 88 and 94	**Revenue**	25% of additional duties payable (minimum N$2,000)	Issue Section 101 Admission of Guilt
C3	Failure to notify Customs of circumstances affecting liability for duty.(Sections 56–59)	Section 88	**Revenue**	N$2,000	Issue Section 101 Admission of Guilt

C2. CLEARANCE OF GOODS

REF.	CONTRAVENTION	LEGISLATIVE PROVISION	PRIMARY RISK	STANDARD ADMINISTRATIVE DEPOSIT	OPERATIONAL RESPONSE
C4	Removal of goods from Customs control before lawful release.Sections 40–59	Sections 90 and 93	**Customs Control**	N$20,000	Issue Section 101 Admission of Guilt and Mandatory Criminal Referral
C5	Taking delivery of goods before completion of Customs clearance requirements.(Sections 40–59)	Sections 88 and 90	**Customs Control**	N$8,000	Issue Section 101 Admission of Guilt and Consider Criminal Referral
C6	Failure to comply with conditions applicable to the release of goods.(Sections 40–59)	Sections 88	**Trade Compliance**	N$2,000	Issue Section 101 Admission of Guilt
C7	Unauthorised removal of detained goods. (Sections 97–100)	Sections 90 and 93	**Customs Control**	N$20,000	Mandatory Criminal Referral
	C3. REBATES, REFUNDS AND DUTY RELIEF				
REF.	**CONTRAVENTION**	**LEGISLATIVE PROVISION**	**PRIMARY RISK**	**STANDARD ADMINISTRATIVE DEPOSIT**	**OPERATIONAL RESPONSE**
C8	Incorrect claim for rebate, refund or drawback resulting from negligence. (Sections 84–87)	Sections94	**Revenue**	25% of the amount incorrectly claimed	Issue Section 101 Admission of Guilt
C9	Knowingly submitting a false rebate, refund or drawback claim. (Sections 84–87)	Sections 94 and 96	**Integrity and Fraud**	N$20,000	Issue Section 101 Admission of Guilt and Mandatory Criminal Referral
C10	Failure to comply with conditions attached to a rebate or duty relief.(Sections 84–87)	Sections 88	**Revenue**	N$5,000	Issue Section 101 Admission of Guilt
C11	Failure to produce records supporting a rebate, refund or drawback claim upon request. (Sections 84–87)	Sections 88	**Trade Compliance**	N$2,000	Issue Section 101 Admission of Guilt and Enhance Monitoring

C4. DEFERMENT AND REVENUE SECURITY					
REF.	**CONTRAVENTION**	**LEGISLATIVE PROVISION**	**PRIMARY RISK**	**STANDARD ADMINISTRATIVE DEPOSIT**	**OPERATIONAL RESPONSE**
C12	Failure to comply with the conditions of a deferment or other approved payment arrangement.	Relevant deferment provisions read with section 88	**Revenue**	N$5,000	Issue Section 101 Admission of Guilt
C13	Failure to maintain adequate revenue security where required under the Act or any approval granted by the Commissioner.	Relevant security provisions read with section 88	**Revenue**	N$5,000	Issue Section 101 Admission of Guilt and Enhance Monitoring

PART D – MOVEMENT OF GOODS UNDER CUSTOMS CONTROL

Part D identifies contraventions relating to the movement of goods under Customs control, including the importation, exportation, transit and temporary importation of goods. Goods entering, leaving or moving within Namibia under Customs control remain subject to the Customs and Excise Act, 1998 until they have been lawfully released, exported, acquitted or otherwise dealt with in accordance with the Act. Failure to comply with the statutory requirements governing the movement of goods may result in revenue prejudice, loss of Customs control, unlawful diversion of goods or the circumvention of Customs procedures.

The contraventions contained in this Part promote the secure movement of goods, facilitate legitimate trade and ensure that goods moving under Customs control are properly accounted for throughout the Customs process. The standard administrative deposits prescribed in this Part are intended to promote the consistent implementation of section 101 of the Customs and Excise Act, 1998. They do not create new offences or replace the statutory penalties prescribed under the Act, nor do they limit the Commissioner's powers to detain or seize goods, recover duties and taxes, or institute criminal proceedings where warranted by the facts and circumstances of a particular case. Where a contravention listed in this Part is specifically addressed elsewhere in this Contravention List, the more specific contravention shall apply.

D1. IMPORTATION OF GOODS					
REF.	**CONTRAVENTION**	**LEGISLATIVE PROVISION**	**PRIMARY RISK**	**STANDARD ADMINISTRATIVE DEPOSIT**	**OPERATIONAL RESPONSE**
D1	Failure to report the arrival of imported goods in the manner prescribed by the Act. (Sections 6–10)	Sections 88	Customs Control	N$1,500	Issue Section 101 Admission of Guilt

D2	Failure to produce imported goods for Customs examination when lawfully required. (Sections 6–18B)	Sections88 and 89	Customs Control	N$2,000	Issue Section 101 Admission of Guilt
D3	Unauthorised landing or unloading of imported goods. (Sections 6–18B)	Sections 90 and 93	Customs Control	N$8,000	Issue Section 101 Admission of Guilt and Consider Criminal Referral
	D2. EXPORTATION OF GOODS				
REF.	**CONTRAVENTION**	**LEGISLATIVE PROVISION**	**PRIMARY RISK**	**STANDARD ADMINISTRATIVE DEPOSIT**	**OPERATIONAL RESPONSE**
D4	Failure to comply with prescribed export procedures. (Sections 6–18B)	Sections 88	Trade Compliance	N$1,500	Issue Section 101 Admission of Guilt
D5	Exportation of goods without the required Customs authority or approval. (Sections 6–18B)	Sections 90 and 93	Customs Control	N$8,000	Issue Section 101 Admission of Guilt and Consider Criminal Referral
D6	Removal of goods for export contrary to Customs control. (Sections 6–18B)	Sections 90 and 93	Customs Control	N$20,000	Issue Section 101 Admission of Guilt and Mandatory Criminal Referral
	D3. TRANSIT OF GOODS				
REF.	**CONTRAVENTION**	**LEGISLATIVE PROVISION**	**PRIMARY RISK**	**STANDARD ADMINISTRATIVE DEPOSIT**	**OPERATIONAL RESPONSE**
D7	Failure to deliver goods to the approved office of destination within the prescribed period. (Sections 6–18B)	Sections 88	Customs Control	N$2,000	Issue Section 101 Admission of Guilt
D8	Failure to acquit a transit movement in accordance with the Act. (Sections 6–18B)	Sections 88	Revenue	N$5,000	Issue Section 101 Admission of Guilt

D9	Diversion of goods from the approved transit route without Customs approval. (Sections 6–18B)	Sections 90 and 93	Customs Control	N$8,000	Issue Section 101 Admission of Guilt and Consider Criminal Referral
D10	Breaking or tampering with Customs seals applied to goods in transit.	Section 90	Integrity and Fraud	N$20,000	Issue Section 101 Admission of Guilt and Mandatory Criminal Referral
D11	Failure to account for transit goods upon request by Customs. (Sections 6–18B)	Sections 88	Revenue	N$8,000	Issue Section 101 Admission of Guilt and Consider Criminal Referral
	D4. TEMPORARY IMPORTATION OF GOODS				
REF.	**CONTRAVENTION**	**LEGISLATIVE PROVISION**	**PRIMARY RISK**	**STANDARD ADMINISTRATIVE DEPOSIT**	**OPERATIONAL RESPONSE**
D12	Failure to re-export temporarily imported goods within the approved period. (Sections 17–18B)	Sections 88	Revenue	N$2,000	Issue Section 101 Admission of Guilt
D13	Failure to apply for an extension of the approved temporary importation period before its expiry.(Sections 17–18B)	Sections 88	Trade Compliance	N$1,500	Issue Section 101 Admission of Guilt
D14	Failure to comply with any condition attached to the temporary importation of goods.. (Sections 17–18B)	Sections 88	Trade Compliance	N$2,000	Issue Section 101 Admission of Guilt
D15	Failure to account for temporarily imported goods when required by Customs.. (Sections 17–18B)	Sections 88 and 90	Revenue	N$8,000	Issue Section 101 Admission of Guilt and Consider Criminal Referral
D16	Disposal, sale, transfer or other unauthorised dealing in temporarily imported goods without prior Customs approval.. (Sections 17–18B)	Sections 90, 93 and 96	Integrity and Fraud	N$20,000	Issue Section 101 Admission of Guilt and

					Mandatory Criminal Referral

D4. OTHER MOVEMENTS OF GOODS UNDER CUSTOMS CONTROL

REF.	CONTRAVENTION	LEGISLATIVE PROVISION	PRIMARY RISK	STANDARD ADMINISTRATIVE DEPOSIT	OPERATIONAL RESPONSE
D12	Failure to re-export temporarily imported goods within the approved period. (Sections 17–18B)	Sections 88	Revenue	N$2,000	Issue Section 101 Admission of Guilt
D17	Failure to produce goods under Customs control when lawfully required by a Customs Officer. (Sections 6–18B)	Sections 88 and 89	Customs Control	N$2,000	Issue Section 101 Admission of Guilt
D18	Unauthorised movement or removal of goods while under Customs control.(Sections 6–18B)	Sections 90 and 93	Customs Control	N$20,000	Issue Section 101 Admission of Guilt and Mandatory Criminal Referral
D19	Interference with Customs seals, locks or identifying marks applied to goods under Customs control.	Section 90	Integrity and Fraud	N$20,000	Issue Section 101 Admission of Guilt and Mandatory Criminal Referral

PART E – CUSTOMS AND EXCISE WAREHOUSES

Part E identifies contraventions relating to the licensing, operation and management of Customs and Excise warehouses under the Customs and Excise Act, 1998. Goods entered for warehousing remain under Customs control until they are lawfully removed for home consumption, export, transfer, destruction or any other authorised purpose in accordance with the Customs and Excise Act, 1998. Warehouse licensees therefore occupy a position of trust within the Customs system and are required to maintain effective inventory controls, accurate records, adequate security and full accountability for all goods stored under Customs control.

The contraventions contained in this Part are intended to protect the revenue, maintain effective Customs control and promote consistent compliance with the statutory obligations applicable to Customs and Excise warehouses. The standard administrative deposits prescribed in this Part are intended to promote the consistent implementation of section 101 of the Customs and Excise Act, 1998. They do not create new offences or replace the statutory penalties prescribed under the Act, nor do they limit the Commissioner's powers to detain or seize goods, recover duties and taxes, suspend or cancel warehouse licences, or institute criminal proceedings where warranted by the facts and circumstances of a particular

case. Where a contravention listed in this Part is specifically addressed elsewhere in this Contravention List, the more specific contravention shall apply.

E1. LICENSING AND OPERATION OF WAREHOUSES

REF.	CONTRAVENTION	LEGISLATIVE PROVISION	PRIMARY RISK	STANDARD ADMINISTRATIVE DEPOSIT	OPERATIONAL RESPONSE
E1	Operating a Customs or Excise warehouse contrary to the conditions of the warehouse licence.(Chapter IV)	Sections 88 and 90	Trade Compliance	N$5,000	Issue Section 101 Admission of Guilt and Enhance Monitoring
E2	Failure to notify the Commissioner of changes affecting the warehouse licence or approved warehouse operations.(Chapter IV)	Section 88	Trade Compliance	N$2,000	Issue Section 101 Admission of Guilt
E3	Failure to maintain prescribed security measures for a Customs or Excise warehouse. (Chapter IV)	Section 88	Customs Control	N$5,000	Issue Section 101 Admission of Guilt and Enhance Monitoring

E2. INVENTORY CONTROL AND RECORD KEEPING

REF.	CONTRAVENTION	LEGISLATIVE PROVISION	PRIMARY RISK	STANDARD ADMINISTRATIVE DEPOSIT	OPERATIONAL RESPONSE
E4	Failure to maintain complete and accurate warehouse inventory records. (Chapter IV)	Section 88	Revenue	N$2,000	Issue Section 101 Admission of Guilt and Enhance Monitoring
E5	Failure to reconcile physical stock with warehouse records. (Chapter IV)	Section 88	Revenue	N$2,000	Issue Section 101 Admission of Guilt and Enhance Monitoring
E6	Failure to retain prescribed warehouse records for the period required by law.(Chapter IV)	Section 88	Trade Compliance	N$2,000	Issue Section 101 Admission of Guilt
E7	Failure to produce warehouse records upon lawful request by a Customs Officer.(Chapter IV)	Sections 88 and 89	Customs Control	N$2,000	Issue Section 101 Admission of Guilt

E3. MOVEMENT AND ACCOUNTABILITY OF WAREHOUSED GOODS					
REF.	**CONTRAVENTION**	**LEGISLATIVE PROVISION**	**PRIMARY RISK**	**STANDARD ADMINISTRATIVE DEPOSIT**	**OPERATIONAL RESPONSE**
E8	Removal of warehoused goods without due entry or Customs approval.(Chapter IV)	Sections 90 and 93	Revenue	N$20,000	Issue Section 101 Admission of Guilt and Mandatory Criminal Referral
E9	Unauthorised transfer of warehoused goods between warehouses.(Chapter IV)	Sections 90 and 93	Customs Control	N$8,000	Issue Section 101 Admission of Guilt and Consider Criminal Referral
E10	Failure to account for warehoused goods when required by Customs.(Chapter IV)	Sections 88 and 90	Revenue	N$8,000	Issue Section 101 Admission of Guilt and Consider Criminal Referral
E11	Unexplained shortages of warehoused goods.(Chapter IV)	Sections 88, 90 and 93	Revenue	N$8,000	Issue Section 101 Admission of Guilt and Consider Criminal Referral
E12	Mixing dutiable and duty-free goods contrary to approved warehouse procedures.(Chapter IV)	Section 88	Customs Control	N$5,000	Issue Section 101 Admission of Guilt and Enhance Monitoring
E4. REPORTING OBLIGATONS					
REF.	**CONTRAVENTION**	**LEGISLATIVE PROVISION**	**PRIMARY RISK**	**STANDARD ADMINISTRATIVE DEPOSIT**	**OPERATIONAL RESPONSE**
E13	Failure to submit prescribed warehouse returns within the required period.(Chapter IV)	Section 88	Trade Compliance	N$2,000	Issue Section 101 Admission of Guilt
E14	Submission of incomplete or inaccurate warehouse returns.(Chapter IV)	Sections 88 and 94	Trade Compliance	N$5,000	Issue Section 101 Admission of Guilt

E15	Submission of false warehouse returns or supporting documentation.(Chapter IV)	Sections 94 and 96	Integrity and Fraud	N$20,000	Issue Section 101 Admission of Guilt and Mandatory Criminal Referral
	E5. CUSTOMS CONTROL				
REF.	**CONTRAVENTION**	**LEGISLATIVE PROVISION**	**PRIMARY RISK**	**STANDARD ADMINISTRATIVE DEPOSIT**	**OPERATIONAL RESPONSE**
E16	Failure to provide Customs officials with access to a licensed warehouse during lawful inspections.(Chapter IV)	Sections 89 and 90	Customs Control	N$8,000	Issue Section 101 Admission of Guilt and Consider Criminal Referral
E17	Interference with Customs seals or other Customs security measures applied to warehoused goods.	Sections 90 and 92	Integrity and Fraud	N$20,000	Issue Section 101 Admission of Guilt and Mandatory Criminal Referral
E18	Unauthorised removal, concealment or disposal of goods liable to forfeiture while under warehouse control.	Sections 90, 93 and 96	Integrity and Fraud	N$20,000	Issue Section 101 Admission of Guilt and Mandatory Criminal Referral

PART F – LICENSING AND REGISTRATION

Part F identifies contraventions relating to the registration, licensing, accreditation and authorisation of persons conducting activities regulated under the Customs and Excise Act, 1998. The Customs licensing and registration framework enables the Namibia Revenue Agency to regulate persons entrusted with Customs responsibilities, including importers, exporters, clearing agents, warehouse licensees, manufacturers, rebate users and other authorised operators. These approvals facilitate legitimate trade while ensuring that Customs activities are conducted by persons who satisfy the requirements prescribed under the Customs and Excise Act, 1998.

The contraventions contained in this Part promote compliance with licensing and registration requirements, safeguard the integrity of Customs authorisations and support effective Customs control and revenue protection. The standard administrative deposits prescribed in this Part are intended to promote the consistent implementation of section 101 of the Customs and Excise Act, 1998. They do not create new offences or replace the statutory penalties prescribed under the Act, nor do they limit the Commissioner's powers to suspend, cancel or amend registrations, licences

or approvals, recover duties and taxes, or institute criminal proceedings where warranted by the facts and circumstances of a particular case. Where a contravention listed in this Part is specifically addressed elsewhere in this Contravention List, the more specific contravention shall apply.

F1. REGISTRATION AND LICENSING

REF.	CONTRAVENTION	LEGISLATIVE PROVISION	PRIMARY RISK	STANDARD ADMINISTRATIVE DEPOSIT	OPERATIONAL RESPONSE
F1	Conducting an activity that requires registration or licensing without being registered or licensed under the Act. (Sections 67–74)	Sections 88 and 90	**Trade Compliance**	N$8,000	Issue Section 101 Admission of Guilt and Consider Criminal Referral
F2	Operating after the expiry, suspension or cancellation of a registration or licence.(Sections 67–74)	Sections 88 and 90	**Trade Compliance**	N$8,000	Issue Section 101 Admission of Guilt and Consider Criminal Referral
F3	Failure to comply with a condition attached to a registration, licence or approval.(Sections 67–74)	Section 88	**Trade Compliance**	N$2,000	Issue Section 101 Admission of Guilt
F4	Failure to notify the Commissioner of changes affecting registration, licensing or approval particulars within the prescribed period.(Sections 67–74)	Section 88	**Trade Compliance**	N$1,500	Issue Section 101 Admission of Guilt
F5	Failure to renew a registration or licence within the prescribed period while continuing regulated activities.(Sections 67–74)	Sections 88 and 90	**Trade Compliance**	N$5,000	Issue Section 101 Admission of Guilt

F2. CLEARING AGENTS

REF.	CONTRAVENTION	LEGISLATIVE PROVISION	PRIMARY RISK	STANDARD ADMINISTRATIVE DEPOSIT	OPERATIONAL RESPONSE
F6	Acting as a Customs clearing agent without the required licence.(Sections 67–74)	Sections 88 and 90	**Revenue**	N$8,000	Issue Section 101 Admission of Guilt and

					Consider Criminal Referral
F7	Failure by a licensed clearing agent to comply with licence conditions.(Sections 67–74)	Section 88	**Trade Compliance**	N$2,000	Issue Section 101 Admission of Guilt and Enhance Monitoring
F8	Lending, transferring or permitting the unauthorised use of a Customs clearing agent licence or registration.(Sections 67–74)	Sections 90 and 94	**Integrity and Fraud**	N$20,000	Issue Section 101 Admission of Guilt and Mandatory Criminal Referral

F3. REGISTERED IMPORTERS, EXPORTERS AND OTHER AUTHORISED PERSONS

REF.	CONTRAVENTION	LEGISLATIVE PROVISION	PRIMARY RISK	STANDARD ADMINISTRATIVE DEPOSIT	OPERATIONAL RESPONSE
F9	Failure by a registered importer or exporter to comply with conditions of registration.(Sections 67–74)	Section 88	**Trade Compliance**	N$2,000	Issue Section 101 Admission of Guilt
F10	Failure to maintain records required as a condition of registration or approval.(Sections 67–74)	Section 88	**Trade Compliance**	N$2,000	Issue Section 101 Admission of Guilt and Enhance Monitoring
F11	Failure to produce records relating to a registration or approval upon lawful request.(Sections 67–74)	Sections 88 and 89	**Customs Control**	N$2,000	Issue Section 101 Admission of Guilt

F4. FALSE INFORMATION RELATING TO REGISTRATION OR LICENSING

REF.	CONTRAVENTION	LEGISLATIVE PROVISION	PRIMARY RISK	STANDARD ADMINISTRATIVE DEPOSIT	OPERATIONAL RESPONSE
F12	Providing false or misleading information in an application for registration, licensing or approval.(Sections 67–74)	Sections 94 and 96	**Integrity and Fraud**	N$20,000	Issue Section 101 Admission of Guilt and Mandatory Criminal Referral

F13	Submitting false documents in support of an application for registration, licensing or approval.(Sections 67–74)	Sections 94 and 96	**Integrity and Fraud**	N$20,000	Issue Section 101 Admission of Guilt and Mandatory Criminal Referral
F14	Failure to disclose information that materially affects eligibility for registration, licensing or approval.(Sections 67–74)	Sections 88 and 94	**Trade Compliance**	N$5,000	Issue Section 101 Admission of Guilt and Consider Criminal Referral

F5. MISUSE OF APPROVALS

REF.	CONTRAVENTION	LEGISLATIVE PROVISION	PRIMARY RISK	STANDARD ADMINISTRATIVE DEPOSIT	OPERATIONAL RESPONSE
F15	Using a registration, licence or approval for a purpose other than that for which it was granted.(Sections 67–74)	Sections 88 and 90	**Trade Compliance**	N$5,000	Issue Section 101 Admission of Guilt and Enhance Monitoring
F16	Allowing another person to operate under a registration, licence or approval without the Commissioner's authorisation.(Sections 67–74)	Sections 90 and 94	**Integrity and Fraud**	N$20,000	Issue Section 101 Admission of Guilt and Mandatory Criminal Referral
F17	Failure to surrender a registration, licence or approval when lawfully required by the Commissioner.(Sections 67–74)	Section 88	**Trade Compliance**	N$2,000	Issue Section 101 Admission of Guilt

PART G – EXCISE

Part G identifies contraventions relating to the manufacture, storage, movement, accounting and control of excisable goods under the Customs and Excise Act, 1998. Unlike Customs duties, which generally arise upon the importation of goods, Excise duties apply primarily to the manufacture, production, storage and removal of specified excisable goods within Namibia. Accordingly, Excise operators, manufacturers and warehouse licensees are subject to enhanced obligations relating to licensing, production controls, stock management, record keeping, returns and payment of Excise duty.

The contraventions contained in this Part are intended to protect the revenue, maintain effective Excise control and promote consistent compliance with the statutory obligations applicable to Excise operations. The standard administrative deposits prescribed in this Part are intended to promote the consistent implementation of section 101 of the Customs and Excise Act, 1998. They do not create new offences or replace the statutory

penalties prescribed under the Act, nor do they limit the Commissioner's powers to detain or seize goods, recover Excise duties, suspend or cancel licences or institute criminal proceedings where warranted by the facts and circumstances of a particular case. Where a contravention listed in this Part is specifically addressed elsewhere in this Contravention List, the more specific contravention shall apply.

G1. EXCISE LICENSING

REF.	CONTRAVENTION	LEGISLATIVE PROVISION	PRIMARY RISK	STANDARD ADMINISTRATIVE DEPOSIT	OPERATIONAL RESPONSE
G1	Manufacturing excisable goods without the required licence or approval.(Sections 19, 27, 68–71)	Sections 88 and 95	**Revenue**	N$20,000	Issue Section 101 Admission of Guilt and Mandatory Criminal Referral
G2	Failure to comply with a condition of an Excise manufacturing licence or approval.Sections 19, 27, 68–71)	Sections 88 and 95	**Trade Compliance**	N$5,000	Issue Section 101 Admission of Guilt
G3	Continuing Excise operations after the suspension, cancellation or expiry of an Excise licence.Sections 19, 27, 68–71)	Sections 88 and 95	**Revenue**	N$20,000	Issue Section 101 Admission of Guilt and Mandatory Criminal Referral

G2. PRODUCTION AND MANUFACTURING

REF.	CONTRAVENTION	LEGISLATIVE PROVISION	PRIMARY RISK	STANDARD ADMINISTRATIVE DEPOSIT	OPERATIONAL RESPONSE
G4	Failure to maintain prescribed production records. (Sections 27 and 39)	Sections 88	**Revenue**	N$2,000	Issue Section 101 Admission of Guilt and Enhance Monitoring
G5	Failure to account for production losses where required by the Act.(Sections 27 and 39)	Sections 88	**Revenue**	N$5,000	Issue Section 101 Admission of Guilt
G6	Manufacturing excisable goods contrary to approved production requirements.(Sections 27 and 39)	Sections 88 and 95	**Revenue**	N$8,000	Issue Section 101 Admission of Guilt and Consider Criminal Referral

G7	Manufacturing or possessing excisable goods outside an approved Excise warehouse where required by the Act.(Sections 27 and 39)	Sections 90 and 95	**Revenue**	N$20,000	Issue Section 101 Admission of Guilt and Mandatory Criminal Referral
		G3. STOCK CONTROL AND RECORD-KEEPING			
REF.	**CONTRAVENTION**	**LEGISLATIVE PROVISION**	**PRIMARY RISK**	**STANDARD ADMINISTRATIVE DEPOSIT**	**OPERATIONAL RESPONSE**
G8	Failure to maintain prescribed Excise stock records.(Sections 20, 27 and 39)	Sections 88	**Revenue**	N$2,000	Issue Section 101 Admission of Guilt
G9	Failure to reconcile Excise stock with accounting records.(Sections 20, 27 and 39)	Sections 88	**Revenue**	N$2,000	Issue Section 101 Admission of Guilt and Enhance Monitoring
G10	Failure to produce Excise records upon lawful request by a Customs Officer. (Sections 20, 27 and 39)	Sections 88 and 89	**Customs Control**	N$2,000	Issue Section 101 Admission of Guilt
		G4. EXCISE RETURNS AND DUTY			
REF.	**CONTRAVENTION**	**LEGISLATIVE PROVISION**	**PRIMARY RISK**	**STANDARD ADMINISTRATIVE DEPOSIT**	**OPERATIONAL RESPONSE**
G11	Failure to submit prescribed Excise returns within the required period.(Sections 39)	Sections 88	**Trade Compliance**	N$2,000	Issue Section 101 Admission of Guilt
G12	Submission of incomplete or inaccurate Excise returns.(Sections 39)	Sections 88 and 94	**Revenue**	N$5,000	Issue Section 101 Admission of Guilt
G13	Failure to pay Excise duty within the prescribed period.(Sections 39)	Section 88 and 93	**Revenue**	N$5,000	Issue Section 101 Admission of Guilt
G14	Incorrect claim for an Excise rebate, refund or remission resulting from negligence.(Sections 84-87)	Sections94	**Revenue**	25% of the amount incorrectly claimed	Issue Section 101 Admission of Guilt
		G5. MOVEMENT OF EXCISABLE GOODS			

REF.	CONTRAVENTION	LEGISLATIVE PROVISION	PRIMARY RISK	STANDARD ADMINISTRATIVE DEPOSIT	OPERATIONAL RESPONSE
G15	Removal of excisable goods without Customs approval or contrary to the Act. (Sections 20, 27 and 39)	Sections 90 and 93	**Customs Control**	N$20,000	Issue Section 101 Admission of Guilt and Mandatory Criminal Referral
G16	Failure to account for excisable goods removed under Customs control.(Sections 20, 27 and 39)	Sections 88, 90 and 93	**Revenue**	N$8,000	Issue Section 101 Admission of Guilt and Consider Criminal Referral
G17	Unauthorised transfer of excisable goods between licensed premises.(Sections 20, 27 and 39)	Sections 290 and 93	**Customs Control**	N$8,000	Issue Section 101 Admission of Guilt and Consider Criminal Referral
	G6. SERIOUS EXCISE OFFENCES				
REF.	**CONTRAVENTION**	**LEGISLATIVE PROVISION**	**PRIMARY RISK**	**STANDARD ADMINISTRATIVE DEPOSIT**	**OPERATIONAL RESPONSE**
G18	Submission of false Excise declarations, returns or supporting documents. (Section 27-39)	Sections 94 and 96	**Integrity and Fraud**	N$20,000	Issue Section 101 Admission of Guilt and Mandatory Criminal Referral
G19	Deliberate evasion of Excise duty through false accounting, concealment or fraudulent practices.(Section 27-39)	Sections 94, 95 and 96.	**Integrity and Fraud**	N$20,000	Issue Section 101 Admission of Guilt and Mandatory Criminal Referral
G20	Unlawful manufacture, possession or operation of an unlicensed still or other prohibited Excise manufacturing equipment.(Section 33and 70)	Sections 89, 95 and 96	**Integrity and Fraud**	N$20,000	Issue Section 101 Admission of Guilt and Mandatory Criminal Referral

PART H – SERIOUS FRAUD AND MANDATORY CRIMINAL REFERRALS

Part H identifies serious Customs and Excise contraventions that ordinarily require referral for criminal investigation in addition to any administrative action taken under section 101 of the Customs and Excise Act, 1998. Unlike the preceding Parts of this Contravention List, Part H does not create additional offences . Instead, it identifies categories of conduct which, due to their seriousness, deliberate nature or potential impact on revenue, Customs control or the integrity of the Customs administration, will ordinarily warrant referral for criminal investigation and possible prosecution.

The inclusion of a contravention in this Part does not preclude the Commissioner from offering an administrative settlement under section 101 where appropriate. Equally, the payment of an administrative deposit does not automatically prevent criminal investigation where the facts disclose deliberate fraud, organised criminal activity, corruption, the use of forged or false documents, repeated offending or any other aggravating circumstances that justify prosecution in the public interest. Accordingly, where any of the contraventions identified in this Part are detected, Customs officials should implement the prescribed operational response while continuing to exercise all other enforcement powers conferred by the Customs and Excise Act, 1998, including the detention or seizure of goods where appropriate.

The detailed criteria for determining whether a matter should be referred for criminal investigation are contained in the NamRA Customs Offences and Penalty Guidelines.

G1. EXCISE LICENSING

REF.	CONTRAVENTION	LEGISLATIVE PROVISION	PRIMARY RISK	STANDARD ADMINISTRATIVE DEPOSIT	OPERATIONAL RESPONSE
H1	Knowingly making a false declaration or submitting false information with the intention of evading Customs duties, taxes or any requirement of the Act.	Relevant substantive provision read with sections 94 and 96	Integrity and Fraud	50% of the value of the goods	Issue Section 101 Admission of Guilt Mandatory Criminal Referral
H2	Submission, use or possession of forged, altered or fraudulent invoices, certificates of origin, permits, licences or other Customs documents.	Relevant substantive provision read with sections 94 and 96	Integrity and Fraud	50% of the value of the goods	Issue Section 101 Admission of Guilt and Mandatory Criminal Referral
H3	Deliberate tariff misclassification, undervaluation or false origin declaration intended to evade the payment of duties, taxes or other charges.	Relevant substantive provision read with sections 94 and 96	Integrity and Fraud	50% of the value of the goods	Issue Section 101 Admission of Guilt and Mandatory Criminal Referral

H4	Smuggling, concealment or unlawful importation or exportation of goods with the intention of evading Customs control.	Relevant substantive provision read with sections 90, 93 and 96	Integrity and Fraud	50% of the value of the goods	Issue Section 101 Admission of Guilt and Mandatory Criminal Referral
H5	Removal, diversion, substitution or disposal of goods under Customs control with the intention of evading Customs control or the payment of duties and taxes.	Relevant substantive provision read with sections 90, 93 and 96	Integrity and Fraud	50% of the value of the goods	Issue Section 101 Admission of Guilt and Mandatory Criminal Referral
H6	Fraudulent claims for rebates, refunds, drawbacks, remissions or any other Customs or Excise benefit.	Relevant substantive provision read with sections 84–87, 94 and 96	Integrity and Fraud	50% of the value of the goods	Issue Section 101 Admission of Guilt and Mandatory Criminal Referral
H7	Deliberate evasion of Excise duty through false accounting, concealed production, unlawful manufacture or any other fraudulent conduct.	Relevant substantive provision read with sections 94, 95 and 96	Integrity and Fraud	50% of the value of the goods	Issue Section 101 Admission of Guilt and Mandatory Criminal Referral
H8	Bribery, corruption, collusion or any other unlawful conduct involving a Customs official or regulated person that compromises the administration of the Customs and Excise Act, 1998.	Relevant substantive provision, the Anti-Corruption Act, 2003 and sections 89, 94 and 96, where applicable	Integrity and Fraud	50% of the value of the goods	Mandatory Criminal Referral
H9	Repeated commission of serious Customs or Excise contraventions demonstrating a deliberate pattern of fraud, organised non-compliance or revenue evasion.	Relevant substantive provision read with sections 94 and 96	Integrity and Fraud	50% of the value of the goods	Issue Section 101 Admission of Guilt and Mandatory Criminal Referral
H10	Any other contravention which, having regard to the facts and circumstances of the case, the Commissioner or an authorised senior Customs official determines should be referred for criminal investigation in the public interest.	Chapter XI of the Customs and Excise Act, 1998, read with any applicable substantive provision	Integrity and Fraud	50% of the value of the goods	Mandatory Criminal Referral

9. APPROVAL

The NamRA Customs and Excise Contravention List is hereby approved.

28-08-2026

Sam SHIVUTE
COMMISSIONER

DATE

* Reference A10 shall apply only where a person contravenes or fails to comply with a provision of the Customs and Excise Act, 1998 for which no more specific operational contravention is provided elsewhere in this Contravention List. Where a more specific contravention applies, that contravention shall take precedence.