

Detention, Seizure & Forfeiture

Customs and Excise Officers must on regular basis deal with situations where detentions, seizure and forfeiture are necessary. Some doubts may exist as to when Customs and Excise Officers must detain, seize, or impose forfeiture on goods deemed illegally imported or exported. It is the intention of this chapter to clarify some of these issues.

The under listed scenarios are described in more detail for the purposes mentioned:

- **Detention:** This is when goods are detained in terms of Section 98(1)(a) of the Act to verify whether they are liable to forfeiture.
- **Seizure:** This is when goods are seized in terms of Section 97(1) and (2), 98(1) (d) and (e) of the Act, which are regarded as being liable to forfeiture.
- **Forfeiture:** This is when goods are forfeited to the State in terms of Section 97 and mitigation in lieu of forfeiture in terms of Section 101 of the Act / Notice of claim for goods seized and liable to forfeiture.

1. Detention

Section 98(1) of the Act provides that a Customs and Excise officer, Magistrate or member of the Namibian Police Force may detain any ship, vehicle, plant, material or goods at any place for the purpose of establishing whether they are liable to forfeiture under the Act. Such detentions may be so detained where they are found or removed to and stored at a secure place at the cost, risk, and expense of the owner, importer, manufacturer or the person in whose possession premises they were found.

The duration of the detention of goods will depend on the time span of the investigation, in order to ascertain that the goods are liable to forfeiture or not. A clear distinction should be made however, between goods that are detained and goods that have a lien placed on them. Goods may be detained in terms of Section 98 of the Act as security for transgressions regarding other goods, and liens may not be placed on goods that are liable to forfeiture.

2. Seizure

Several Sections of the Customs and Excise Act determines which goods may be seized. Only goods that are liable to forfeiture may be seized. If Customs and Excise Officers are uncertain whether goods

are liable to forfeiture, they should rather detain in order to ascertain whether the goods may in effect be seized.

- 2.1 **Section 97(1)** provides that any good imported, exported, manufactured, warehoused, removed or otherwise dealt with in contrary to the provisions of the Act in respect of which an offence has been committed under the Act, including the containers of such goods, or any plant used contrary to the Act shall be liable to forfeiture wherever found regardless of who is in possession.
- 2.2 **Section 97(2)** provides that any ship or vehicle used in the carriage of goods liable to forfeiture under the Act is also liable to forfeiture unless it is shown that the ship or vehicle was used without the consent or knowledge of the owner or other person lawfully in charge of it.
- 2.3 **Section 98(1)(d)** provides that if any detained ship, vehicle, plant, material or goods is found to be liable to forfeiture under this Act, Director may in his discretion seize it.
- 2.4 **Section 98(1)(e)** provides that the Director may in his discretion seize any other ship, vehicle, plant, material or goods liable to forfeiture.
- 2.5 **Payment in lieu of seizure: Section 98(2)(a)(i)** provides that if any goods liable to forfeiture under this Act, cannot be found, Customs may demand from any person who imported, exported, or otherwise dealt with such goods payment of an amount equal to the value.

3. Mitigation, Remission, Appeal and Disposal; Applicable section of the Act

3.1 Admission of Guilt and Appeal Section 101 provides that if any person who has contravened or failed to comply with any provision of the Act to which it was his duty to comply agrees to abide by the Director's decision, and deposits such sum as the Director specifies (but not exceeding the maximum fine which may be imposed upon a conviction), the Director may determine the matter summarily and may, without legal proceedings, order forfeiture by way of penalty of the whole or any part of the amount so deposited or secured. In cases where administrative processing has been requested and when a penalty exceeding N\$ 1000 is imposed, the individual may appeal to the Minister of Finance within a period of three months from the date of such determination and the Minister's decision on any such appeal shall be final. This procedure does not in any way affect liability to forfeiture of goods or payment duty or other charges thereon; however, it does preclude prosecution of the violator.

3.2 Remission or Mitigation Section 103 authorizes the Director to release any detention or seizure to the owner thereof, on payment of any duties due, charges which may have been incurred in connection with the detention or seizure and in accordance with such conditions and under other conditions which the Director may specify.

Such conditions may include payment of an amount equal to the value for duty purposes of the detention or seizure, or mitigation or remission of the penalty under such conditions as he deems fit. If the owner accepts these conditions, he may not subsequently institute or maintain any action for damages due to the detention, seizure or forfeiture.

3.3 Notice of Claim by Owner in Respect of Seized Goods

3.3.1 Section 99(1) provides that any seizure is considered to be condemned and forfeited and may be disposed of unless the person from whom it was seized or the owner or his authorized agent gives written notice to Customs within one month after the date of the seizure that he claims or intends to claim the ship, vehicle, plant, material or goods.

3.3.2 Section 99(3) requires that the person giving such notice shall, within ninety days of the date of such notice, but, except with the consent of the Director, not earlier than one month from the date thereof, institute court proceedings for release of the said ship, vehicle, plant, material or goods.

3.3.3 Storage: Section 100(a) requires that whatever is seized as being liable to forfeiture be delivered to the Customs Office nearest to the place

where it was seized, or be secured by sealing, marking, locking, fastening or otherwise securing or impounding on the premises where it is found or, be removed to a secure place.

3.3.4 Sale, destruction or appropriation: Section 100 (b) provides that after condemnation the Controller shall sell the seizure at public auction or in any other manner which the Director may deem suitable or, on the Director's instructions destroy the seizure or appropriate it to the state.

4. Forfeiture

To forfeit something means to be deprived of something as a punishment for failure to adhere to specific laws. Section 97(1) (a) of the Act specifies the circumstances as to when goods are deemed liable to forfeiture.

For the purposes of the proper enforcement of the provisions of the Act, forfeiture is the imposition of a punishment for intentional conduct, purposefully aimed at defrauding the State and must be applied concurrently with seizure, Section 98 and forfeiture Section 97(1) (a) of the Act. Goods on hand which are liable to forfeiture and seized, may be released on payment of the duties outstanding as well as any amounts stipulated in the Offences and Penalty Guidelines.

5. Goods liable to forfeiture / seizure and notice of claim

Any goods seized are deemed to be condemned and forfeited and may be disposed of in terms of Section 99, unless notice as required, is given in writing within one month after the date of seizure to the Controller that such parties intend to claim the goods under the provisions of Section 99 of the Act. If notice is given, the automatic condemnation is in suspense but the seizure remains in force. If legal action is instituted the court has to determine whether the goods are liable to forfeiture. If the court holds that the goods are not liable to forfeiture, the seizure is regarded as illegal. If the court finds that the goods are liable to forfeiture, the seizure is regarded as valid and automatic condemnation follows.

SECTION B

1. Detentions and Seizures; Procedural Guidelines

When goods are involved in situations in which seizure may be warranted, the procedures to be followed generally being with detention, then to a determination whether seizure is warranted. Detention and seizure are two separate acts; however, when it is clear that seizure is warranted, it is not necessary to detain the goods first.

Detention and seizure may be simultaneous. When goods are seized, the Customs and Excise Act permits a degree of discretion to remit or mitigate the full consequence of the seizure. The full consequence of the seizure is generally forfeiture of the goods involved. Other elements of the Act may authorize criminal prosecution and person fines; however, this section generally limited to the administrative processing of seizure cases which do not result in prosecution. Remission and mitigation refer to the procedure authorized under Act in which Customs may administratively remit (cancel, or return) the forfeiture to the violator on his agreement to a lesser consequence such as the payment of an administrative penalty.

Generally, the procedural steps involved from discovery of a potential violation to administrative resolution of that violation are:-

- Discovery,
- Detention,
- Seizure,
- Admission of guilt and appeal,
- Administrative remission or mitigation.

There are subsequent appeal processes if the violator does not choose to admit guilt and appeal for administrative resolution. Authority to remit or mitigate is vested in the Director; however, it is not necessary for every situation to be brought to his attention or to obtain his personal decision. For this reason, certain authority is delegated by the Director to the Regional Heads. The following paragraphs provides instructions regarding this chain of events:

2. Detention

- a. **Reasons why goods may be detained Section 98(1) (a) & (b)** authorises an officer to stop a consignment for examination or to establish whether it is liable to forfeiture. Goods may also be detained under **Section 123(4)** for the purpose of any law other than the Customs and Excise Act – e.g. for the contravention of the Import Permit Regulations or to detain goods for the Plant Inspector, etc. Goods may be detained in terms of **Section 98(1)** when there is reason to believe that they may be liable to seizure and forfeiture under the provisions of the Customs and Excise Act.
- b. **Detention Notice and Receipt** a detention is effected through the preparation and issuing of a Detention Notice and Receipt. If a Detention Notice and Receipt is issued it should be completed in triplicate.
 1. The original shall be retained in the Customs office file.
 2. The first copy shall be given to person from whom goods were detained.
 3. The second copy shall be attached to the detained goods

If detained goods are released without further action, the signature of the person from whom they were detained, or his agent, will be obtained on the original and it will be retained in a office file.

- c. **Determination of whether goods are subject to seizure** When goods are detained, the determination of whether they are subject to seizure and forfeiture shall be made within three working days unless the Director authorizes an extension to that period. It is not necessary to detain goods prior to seizure if it is clear that seizure and forfeiture are warranted.

3. Seizure

- a. **Sections 9 and 98(1) (d) & (e)** give the Director authority to seize goods.
- b. **Section 98(1) (d)** entitles the Director to seize detained goods if it has been established that they are liable to forfeiture.
- c. **Section 98(1) (e)** entitles the Director to seize goods liable to forfeiture which are not under detention.

- d. **Absolute certainty of contravention is required:** Goods can only be seized if there is an absolute certainty that a contravention must have taken place with the goods in question and that those goods are subject to forfeiture under a section of the Act. If there is any uncertainty whether the goods are liable to forfeiture, the goods should be detained in terms of Section 98(1)(a). Goods liable to forfeiture may be seized regardless of who the owner, etc. is.
- e. **Vehicles, aircraft, ships, etc.** The Act also provides for the seizure of an involved vehicle, aircraft or ship in certain instances. Where the vehicle or ship belongs to the same company which committed the offence which resulted in the seizure of goods, the vehicle should also be seized. (Any seizure of ships or aircraft must first be coordinated with Head Office.)

When the vehicle, aircraft or ship is a common carrier and there is no proof that the operator had any knowledge of the violation, seizure will not normally be affected. Any seizure of common carriers must also be first coordinated with Head Office.

- f. **Delegation of seizure and penalty authority to Regional Heads:** Authority is delegated to each Regional Head and to the Head, Trade Facilitation to initiate seizures in which the potential penalty does not exceed N\$ 100 000. Note: Penalties may be initiated by any Customs and Excise Officer, but payment shall be approved by the Controller
- g. **Notice of seizure and penalty** All Notices of Seizures must specify which sections of the Customs and Excise Act or provisions of other laws were contravened. The most commonly violated sections are quoted in this chapter. No goods may be seized without completing a Notice of Seizure and Penalty. This form should be completed in triplicate.
- i. The original should be retained in a locked file at the Customs Office where the seizure occurred. Controllers may establish seizure files in the Regional Office. If so, they must devise secure methods of transferring seizure documents from the outlying field office to the Regional Office. For each seizure, copies of the following documents should be attached to the original and duplicate copy of the NOTICE OF SEIZURE AND PENALTY form: a statement of the circumstances by the seizing officer.
 - ii. The triplicate should be given to the person whom the goods were seized (the violator). This serves as a receipt for the goods which have been seized. This form provides, at the bottom, for the acknowledgement and the signature of the violator. The individual's original signature must appear on the original and duplicate copies. Copies of attachments shall not be attached to the receipt copy.
- h. **Custody** when items are seized, those items are taken into the legal custody of the Directorate.

- i. **Place of processing and storage** Seizures and detentions will be processed at the port of entry where they occur. At ports having State Warehouses or licensed Customs Warehouses, the detained or seized goods shall normally be retained there. In the event an entire container or trailer load is detained or seized, the container or trailer may also be detained, moved to a secure location and used to store the detained or seized goods under Customs seal. Only upon request by the person or company from whom the goods were detained or seized and upon approval from the Director, or person acting in his behalf will detained or seized goods be moved to Head Office or to a location which is under authority of another Controller. Controllers may, at their discretion, order the transfer of goods from ports of entry which do not have adequate storage

facilities to the Regional Office for storage there. Any time that detained or seized goods are transferred from the Custody of the officer-in-charge of the port of entry where they were detained or seized to another officer at another location, a Chain of Custody receipt will be completed.

- j. Chain of custody receipt for transfer of seized merchandise** this form is a critical document designed to protect Customs and Excise Officers and the Directorate from potential liability for detained or seized items. When an officer detains or seizes goods he takes them into the legal custody of the Directorate.

From that moment until the time they are released or disposed of through court or administrative action, the Directorate is responsible for maintaining them. Situations in which a chain of custody is required are as follows:

- a. Since the Directorate does not prosecute criminal cases, but instead turns the violator and evidence over to the police for prosecution, a chain of custody shall be prepared to record that the Police have formally accepted custody of and responsibility for the seized items in order to protect officers against potential liability claims.
- b. Similarly, if seized items are turned over to an agency other than the Police for prosecution or administrative processing, a chain of custody shall be prepared to document the fact that custody of the goods and responsibility for their safe-keeping has been assumed by the receiving agency.
- c. If detained or seized goods are transferred from the office at which they were seized to the Head Office or to another Customs office, a chain of custody is required to show that custody and responsibility for safekeeping has been assumed by the new office.

The form shall be completed and distributed as follows:

- (i) The original is retained by Customs and attached to the original seizure report.
- (ii) The duplicate copy is attached to the seized goods and given to the officer taken custody.
- iii) **Preparation of forms** all detention and seizure forms must be prepared with great care. They are important legal documents and must be accurate, neat, and legible.

Seized items must be described as accurately as possible, quantities must be exact. Values should be based on the best information available at the time of the seizure. If narcotics are seized, leave the values blank.

STEP – BY – STEP SEIZURE & PENALTY GUIDE

1. Detect violation.
2. Prepare a Notice of Detention and Receipt carefully itemizing all items involved. This will serve as a worksheet for the seizure report and, if the goods are subsequently detained, will also serve as a receipt from Customs and Excise to the violator when the goods are detained and later as a receipt from the violator to Customs and Excise if and when the detained goods are returned to him
3. Determine the penalty amount. When determining the penalty amount, consult the penalty guidelines and consider the mitigating factors.
4. a. If the penalty is less than N\$100 000 proceed to step 5.
 - a. If penalty exceed N\$ 100 000, obtain Head Office approval. If Head Office concurs with the penalty, proceed to step 5. If not, follow Head Office instructions.
5. Prepare and issue a Notice of Seizure and Penalty in the full amount of the penalty determined above.
6. Provide the violator with a copy of the Notice of Seizure and Penalty Verbally advice the violator that the goods are seized and that he is liable to the penalty stated on it
 - a. Answer any questions the violator may have.
 - b. If the penalty amount is under N\$ 20 000, proceed directly to step 8.
7. If the penalty amount is over N\$ 20 000, proceed directly to step 10.
8. Penalty under N\$ 20 000:
 - a. Prepare a Request to Controller for Administrative Processing, give it to the violator and explain to it to him.
 - b. If the violator signs the admission of guilt and requests administrative processing, proceed to step 8.
 - c. If the violator signs the statement which says “I have been advised of these rights and decline to request administrative processing” place this form in the seizure file, and proceed to step 9.
9. If the violator signs the admission of guilt and requests administrative processing:
 - a. Offer the violator the opportunity to make an optional written statement of the facts which he wishes considered in the mitigation of the penalty (i.e. mitigating factors).
 - b. Consider all facts surrounding violation, including the optional statement described above to determine whether the violation was the result of simple negligence, gross negligence, deliberate negligence or fraud.
 - c. Apply the mitigation guidelines.
 - d. Prepare a Penalty and Seizure Mitigation Form and attach to seizure file. The officer-in-charge is responsible for determining the factors to be considered and in recording them on this form. It is important that this form be filled out carefully and completely. The violator does not receive copy of this form.
 - e. Assess MITIGATED PENALTY in lieu of the full penalty.

- f. Remit the seizure on full payment of the mitigated penalty. If violator can only make partial payment, see instructions in chapter.

10. If the maximum penalty amount is over N\$ 20 000 (or the violator declines to request administrative processing of a penalty under N\$ 20 000):

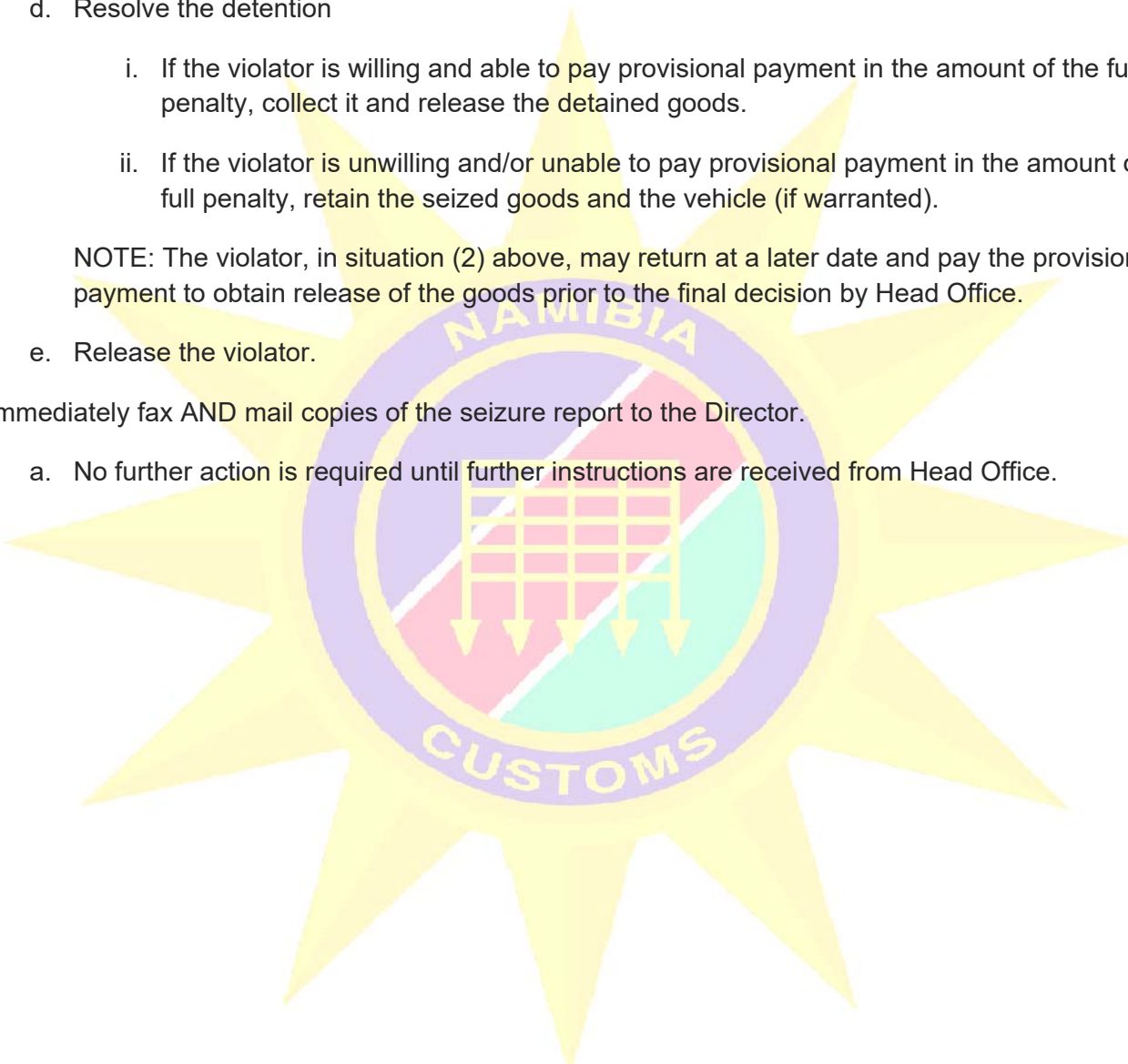
- a. Prepare a Notice of Alleged Violator's Rights and explain it to the violator.
- b. Advise the violator that he must deal with Head Office to resolve the matter.
- c. Collect the full amount of duties and import taxes due.
- d. Resolve the detention
 - i. If the violator is willing and able to pay provisional payment in the amount of the full penalty, collect it and release the detained goods.
 - ii. If the violator is unwilling and/or unable to pay provisional payment in the amount of the full penalty, retain the seized goods and the vehicle (if warranted).

NOTE: The violator, in situation (2) above, may return at a later date and pay the provisional payment to obtain release of the goods prior to the final decision by Head Office.

- e. Release the violator.

11. Immediately fax AND mail copies of the seizure report to the Director.

- a. No further action is required until further instructions are received from Head Office.



Notice of Alleged Violator's Rights

NAME: _____

ADDRESS: _____

Section 99(1) of the Customs and Excise Act provides that any seizure under the act is considered to be condemned and forfeited and may be disposed of unless the person from whom it was seized or the owner or his authorized agent gives written notice to Customs and Excise within one month after the date of the seizure that he claims or intends to claim the ship, vehicle, plant, material or goods. Section 99(3) requires that the person giving such notice shall, within ninety days of the date of such notice, but, except with the consent of the Director, not earlier than one month from the date thereof, institute court proceedings for release of the said ship, vehicle, plant, material or goods. **You have these rights.**

You also have the right, in lieu of filing the claim referred to above, to request administrative processing of the seizure. If you wish to do so, you should file a written request with the Director within thirty days. You may use this form to request administrative processing by signing and dating it and delivering it to the Director within the specified thirty days. It is recommended that you attach to this form a written explanation of the circumstances surrounding the seizure and all facts which you wish the Director to consider in deciding the disposition of this matter.

Request to the Director for Administrative Processing

As a result of my contravention of the Customs and Excise Act or my failure to comply with its requirements, I may be subject to prosecution in a court. I have been advised that I have the right, under the Customs and Excise Act to present my case in such court. However, I have also been advised that I have the right, under the Customs and Excise Act, to make an admission of guilt and request administrative processing of the matter described in Notice of Seizure and or Penalty Number _____. I have been advised that the maximum penalty to which I may be liable on conviction is N\$ 20 000 or three times the value of the goods involved **plus** the forfeiture of the goods involved and possibly forfeiture of vehicle/aircraft vessel on which they were imported. Further, I will be required to pay all duties and taxes due and any charges which accrue as a result of this violation. It is my desire to resolve this matter at this time, without the necessity of prosecution. I hereby make the required admission of guilt. I therefore request administrative processing and agree to the following:

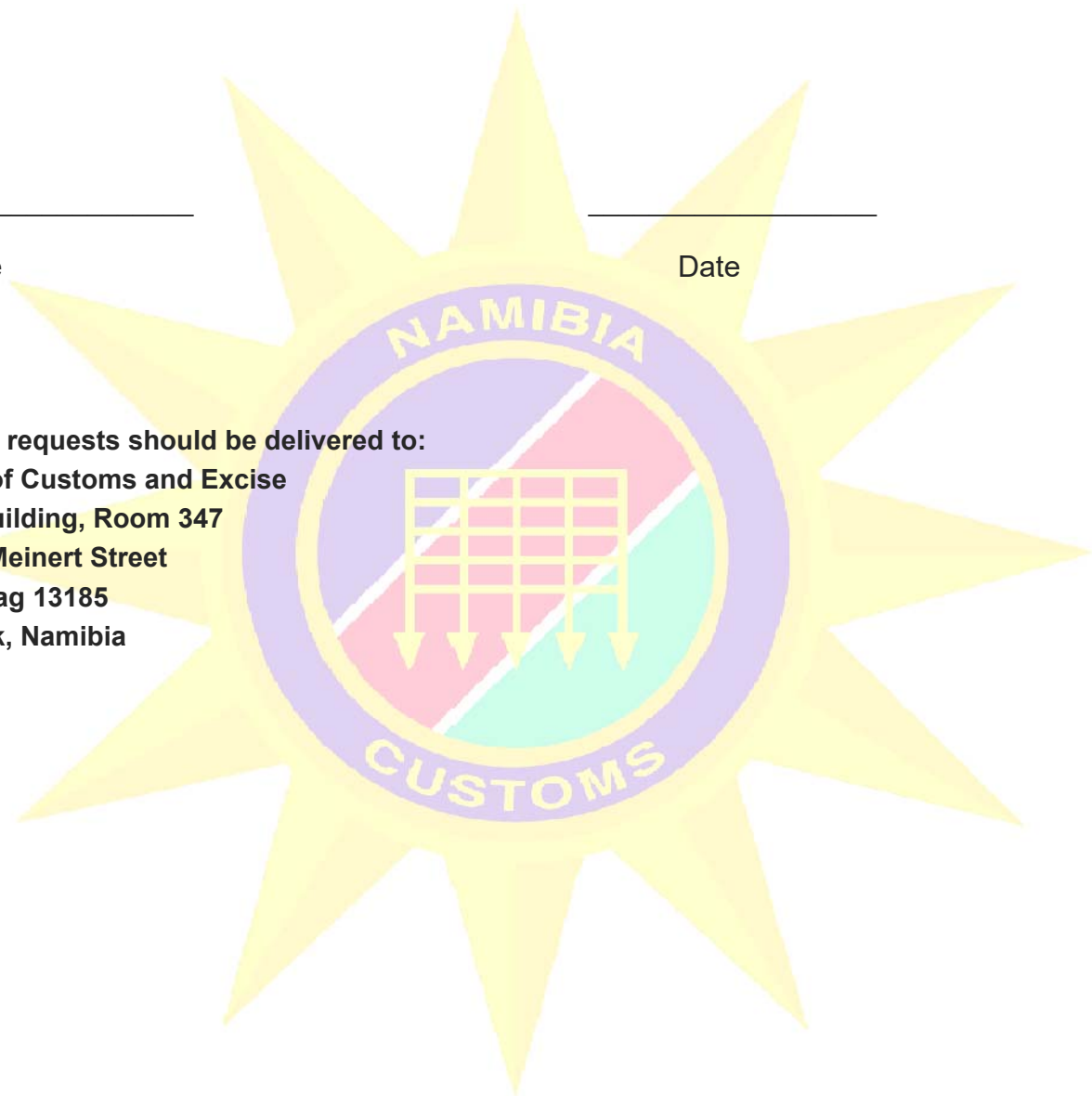
1. To abide by the Director's summary decision, without legal proceedings, with respect to the mitigation or remission of the forfeiture and/or penalty to which I am liable, Notice of Alleged Violator's Rights and Request to the Director for Administrative Processing – **Continued**
2. To pay the mitigated penalty as determined by the Director. (Such mitigated penalty may not exceed the maximum fine which may be imposed upon a conviction).
3. To pay any duties or import taxes due or charges this may have been incurred in connection with the detention or seizure.

I have been advised that my acceptance of this procedure precludes the Government from initiating or maintaining any prosecution of me as a result of this matter. I hereby request that, under the authority of section 103, the Director or an officer authorized to act in his behalf, mitigate the forfeiture and penalties resulting from the contravention described in the above referenced seizure report and I repeat my agreement to comply with the conditions described herein. I understand that by accepting these conditions, I may not subsequently institute or maintain any action for damages on account of the detentions, seizure or forfeiture. Furthermore, I have been informed that, if a mitigated penalty exceeding N\$1000 is imposed as a result of this request, I may appeal to the Minister of Finance within three months from this date and that the Minister's decision on such appeal shall be final.

Signature

Date

**Claims or requests should be delivered to:
Director of Customs and Excise
Fiscus Building, Room 347
10 John Meinert Street
Private Bag 13185
Windhoek, Namibia**



Requests to Controller for Administrative Processing

TO: Controller of Customs and Excise

DATE:

FROM:

As a result of my contravention of the Customs and Excise Act or my failure to comply with its requirements, I may be subject to prosecution in a court. I have been advised that I have the right, under the Customs and Excise Act to present my case in such court. However, I have also been advised that I have the right, under the Customs and Excise Act, to make an admission of guilt and request administrative processing of the matter described in Notice of Seizure and or Penalty Number _____. I have been advised that the maximum penalty to which I may be liable on conviction is N\$20,000 or three times the value of the goods involved **plus** the forfeiture of the goods involved and possibly forfeiture of the vehicle/aircraft vessel on which they were imported. Further, I will be required to pay all duties and taxes due and any charges which accrue as a result of this violation I desire to resolve this matter at this time, without the necessity of prosecution, I hereby make the required admission of guilt. I request administrative processing and agree to the following:

1. To abide by the summary decision, without legal proceedings, with respect to the mitigation or remission of the forfeiture and/or penalty to which I am liable,
2. To pay the mitigated penalty as determined by the Controller on behalf of the Director. (Such mitigated penalty may not exceed the maximum fine which may be imposed upon a conviction).
3. To pay any duties or import taxes due or charges this may have been incurred in connection with the detention or seizure.

I have been advised that my acceptance of this procedure precludes the Government from initiating or maintaining any prosecution of me as a result of this matter. I hereby request that, under the authority of section 103, the Controller or an officer authorized to act in his behalf, mitigate the forfeiture and penalties resulting from the contravention described in the above referenced seizure report and I repeat my agreement to comply with the conditions described herein. I understand that by accepting these conditions, I may not subsequently institute or maintain any action for damages on account of the detention, seizure or forfeiture. I have been informed that, if a mitigated penalty exceeding N\$1000 is imposed, I may appeal to the Minister of Finance within three months from this date and that the Minister's decision on such appeal shall be final.

Signature

Date

I have received the above notice and decline to request administrative processing.

Signature

Date

REPUBLIC OF NAMIBIA – MINISTRY OF FINANCE

CUSTOMS AND EXCISE

CHAIN OF CUSTODY RECEIPT FOR TRANSFER OF SEIZED/DETAINED EVIDENCE

PORT:

SEIZURE NUMBER:

DATE:

NAME & ADDRESS OF VIOLATOR

VEH. REG.

FLT NO.

VESSEL:

LINE

QTY

DESCRIPTION OF MERCHANDISE

IDENTIFYING MARKS

1

2

3

4

5

6

7

8

The above goods have been seized by Namibia Customs and Excise under the seizure number listed at the top of this form. The above mentioned seized items have been received by me in good order and I accept legal responsibility for their custody: (Check one)

_____ as evidence for purpose of prosecution.

_____ for the following purpose and reasons.

NAME (Print):

TELEPHONE:

POSITION:

DEPARTMENT:

ID NUMBER:

SIGNATURE:

DATE:

Signature of Delivering Customs and Excise Officer:

Date:

INSTRUCTIONS FOR USE: This document establishes a legal chain of custody, or chain of legal accountability for items seized by Customs and Excise Officers which is turned over to the Police or other agency for prosecution, further investigation, or other legal purpose. Before releasing any seized items to any other officer of any other agency, department, directorate, ministry or other branch of government, the seizing officer shall list all seized items to be turned over on this form along with any identifying marks and numbers. If there is not sufficient space on this form to list all items turned over under seizure, then a second form shall be completed and the officer or person accepting custody shall sign both forms. The form should be prepared in duplicate. The original should be attached to the Customs office copy of the seizure report and the duplicate given to the officer who accepts custody of the items listed on it.

IMPORTANT WARNING: FAILURE TO OBTAIN A PROPER RECEIPT FOR SEIZED GOODS MAY RESULT IN THE CUSTOMS OFFICER BEING HELD LIABLE FOR THEM.

REPUBLIC OF NAMIBIA – MINISTRY OF FINANCE

CUSTOMS AND EXCISE

NOTICE OF SEIZURE AND OR PENALTY

PORT:

NUMBER:

DATE:

NAME & ADDRESS

VEH. REG.

FLT NO.

VESSEL:

LINE

QTY

DESCRIPTION OF
MERCHANDISE

DEC
VALUE

ACTUAL
VALUE

DIFFERENCE

1

2

3

4

5

TOTALS FROM CONTINUATION SHEETS

ATTACHED

TOTAL			
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The above goods are subject to seizure and/or penalty for violation of the sections quoted:

___ Prohibited importation under section 123(1) of the Customs and Excise Act No 20 of 1998 as amended

___ Failure to declare imported goods, or falsely declared value, or other false statements to avoid duties. Sections 14(1), 97(1), 91 or 8(1), 123(8) read in conjunction with section 88 of the Act No 20 of 1998

___ Other. Sections:

Demand is hereby made for: Penalty:

 Duty/Tax: _____ Prov. Pmt: _____

Receipt: ___ Full payment _ Partial payment of ___ balance due: _____

Seizure is: ___ Remitted ___ Authorised and receipted for by signed copy of this form.

Signature of Officer:

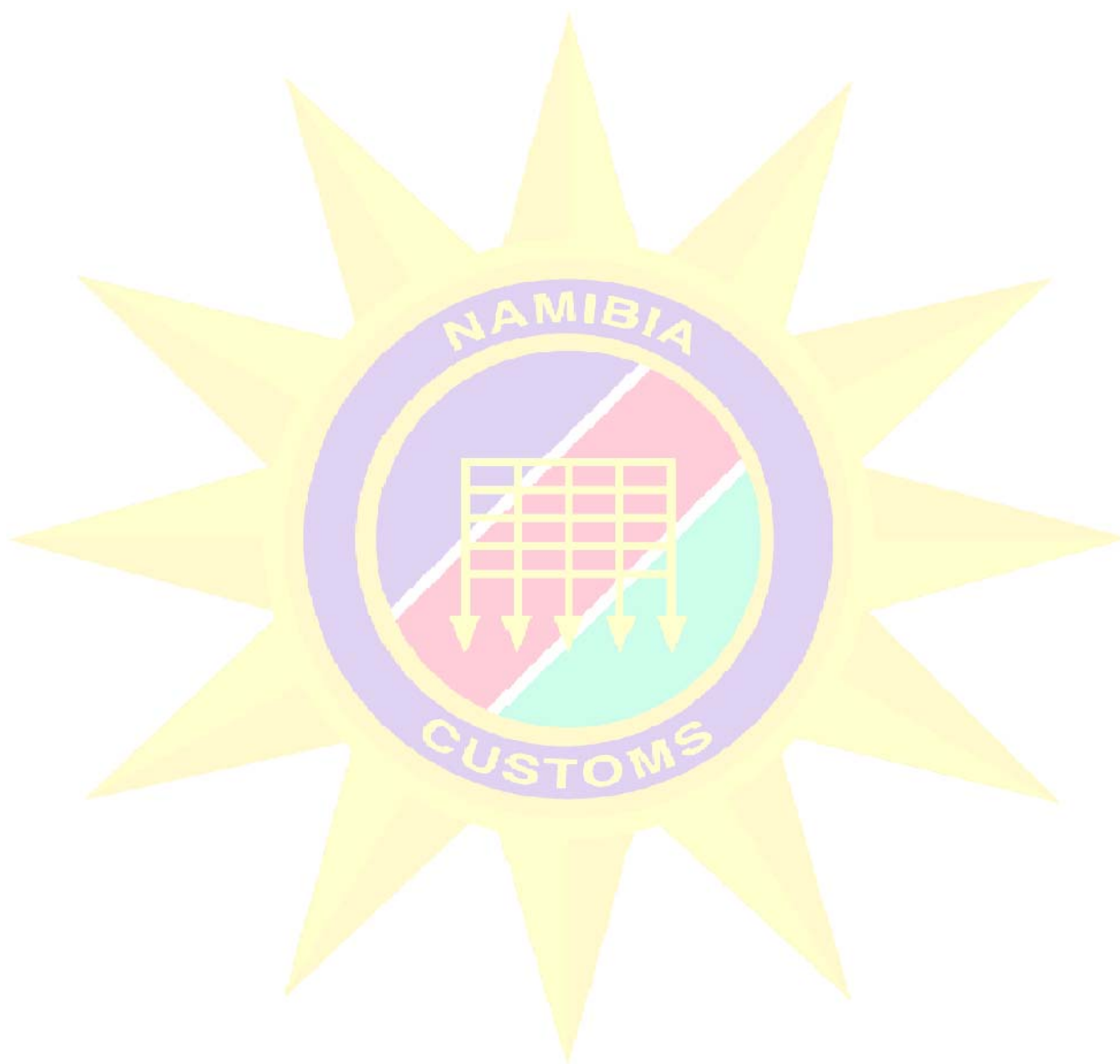
Signature of Supervisor:

ACKNOWLEDGEMENT AND AGREEMENT

I acknowledge that I have elected to have this matter handled administratively and that I have received a copy of this document. I have been informed that I have the right to file a notice of claim with the Director Customs and Excise, Private Bag 13185, Windhoek, or the controller in the area where the seizure was made, in terms of section 99. If only partial payment has been made, I acknowledge that I must pay the balance due within 14 days or this matter will be referred to Namibia Police for prosecution.

Signature:

Date:



REPUBLIC OF NAMIBIA – MINISTRY OF FINANCE

CUSTOMS AND EXCISE

NOTICE OF DETENTION AND RECEIPT

PORT:

NUMBER:

DATE:

NAME & ADDRESS

VEH. REG.

FLT NO.

VESSEL:

LINE

QTY

DESCRIPTION OF MERCHANDISE

DEC
VALUE

ACTUAL
VALUE

DIFFERENCE

1

2

3

4

5

6

7

8

9

10

TOTALS FROM CONTINUATION SHEET ATTACHED

TOTAL			
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You are hereby advised that the above listed goods (and any goods listed on attached pages) have been detained by Customs and Excise for the following reason(s):

Signature of Officer:

Signature of Supervisor:

ACKNOWLEDGEMENT

I hereby acknowledge that I have been provided with a copy of this document as receipt for goods which have been detained by Customs and Excise.

Signature:

Date:

RECEIPT FOR RETURN OF DETAINED GOODS

I acknowledge return of above listed goods. Unless otherwise noted, these goods were received by me in the same condition as when detained.

Signature:

Date:

MINISTRY OF FINANCE

CUSTOMS AND EXCISE

SEIZURE AND PENALTY MITIGATION FORM

Violator:

Serial Number:

Date:

I have determined the violation to be the result of:

_____ Simple Negligence _____ Gross Negligence _____ Deliberate Negligence

Fraud

(2x loss of revenue)

(3x loss of revenue)

(4x loss of revenue)

This determination is based on the following:



I have also taken into consideration the following mitigating factors brought to my attention by the violator:

Loss of Revenue has been determined as follows:

My determination is to issue a mitigated penalty in the amount of: and to remit the forfeiture upon payment of this mitigated penalty.

Supervisory Officer:

