

CHAPTER 6

HOURS OF GENERAL AND SPECIAL ATTENDANCE

1. Introduction

Where the attendance of an officer is required on Saturdays, Sundays or public holidays, or any time not covered by hours of services in below, the person requiring such attendance apply to the Controller on form 73 and guarantee payment of the charges.

This standard Operating Procedure (SOP) defines and clarifies the difference between "special" or "extra" attendance; identifies the circumstances in which such charges must be paid; stipulates the amounts to be charged for these attendances and establishes a clear guidelines in conjunction with specified procedures to be followed and lastly shown hours of service at each respective offices and borders.

2. PROCEDURES

- 2.1 During normal trading hours the clients may apply to a local Controller for Special / Extra Attendance on a form CE 73 for an officer(s) attendance to render service so required. I.e. supervising the loads or offloads of truck/ container and or sealing vessel/aircraft or examining/inspecting goods.
- 2.2 The form CE 73 must be completed in duplicate and submitted even if no charge is levied for the attendance.
- 2.3 Where relevant, copies of documents relating to the attendance must accompany the application.
- 2.4 The Controller/ Supervisor arrange and allocate an officers for such attendance once the form is completed and the guarantee payment of the charges is provided.
- 2.5 In some instances the Applicant requests the service of more than one officer and the Controller/Supervisor decides on reasonable grounds that the attendance of more than one officer is required. In considering whether two or more officers must perform any special or extra attendance, the Controller/Supervisor may take into account-
 - a. The safety of the officers;
 - b. The availability of officers, urgency, extent, nature and/or location of the service; and
 - c. Any other matter that may be reasonably necessary to achieve the efficient and effective rendering of the service.
- 2.6 The Controller/Supervisor may arrange for a member of the Namibian Police to accompany the officer/s on, and be present at the attendance, should he/she deem this necessary for whatever reason.

3. CHARGING OF SPECIAL OR EXTRA ATTENDANCE

3.1 Special or extra attendance is charged:

- a. Where any provision of the Act requires that special attendance charges must be levied;
- b. The charge for extra attendance is not affected by the number of services performed during such attendance by the officer/s for the client who requested the attendance.

4. CHARGES AND PAYMENT FOR SPECIAL OR EXTRA ATTENDANCE

4.1 Charges for special attendance/extra attendance:

- a. An amount of N\$ 200.00 shall be paid per hour per Officer regardless of prior appointment for special attendance.

Note: Controllers/Supervisors must be notified in advance for such special attendance. Where any service is not completed within the prescribed hours of attendance and the service extends until after such hours, extra attendance is payable thereafter for every hour or part thereof until completion of the service.

- b. To certify or photocopy documents:-
 - i. N\$ 5.00 for certification of a document (irrespective of the number of pages thereof);
 - ii. N\$ 1.00 per page printout.

5. DURATION OF SERVICE

- 5.1 **Special attendance** charges shall be levied from the time the officer/s leave the office until they return to the office.

6. **Extra attendance** charges shall be levied from the time the officer/s leaves the office or their residence until they return to their residence or the office.

7. PAYMENT OF SPECIAL OR EXTRA ATTENDANCE CHARGES

- 7.1 Attendance charges may be paid to the Controller/Supervisor in cash, bank guarantee cheque or via electronic funds transfer (EFT)

- 7.2 Where the Controller/Supervisor does not require security, the amount due must be paid by before 10:00 on the first official working day after the attendance ends.

- 7.3 Where the Controller/Supervisor requires security, the person requesting the attendance must deposit prior to the commencement of the attendance an amount equal to the total amount of the charges as estimated by the Controller/Supervisor.
- 7.4 Where application has been made for special attendance and where such attendance extends after official hours, the continued attendance will then be charged as extra attendance unless:
- a. The office operates on a 24 hour basis where extra attendance charges will not be levied; or
 - b. The officer is able to handover the inspection/examination to another officer starting a new shift.
 - c. In all cases, a receipt will be issued and the payment accounted for in the cashbook.

8. NON-PAYMENT OF SPECIAL OR EXTRA ATTENDANCE

- 8.1 Premises inspection for licensing/registration purposes, educational visit, risk detection inspection or audit of transactions, declarations or processes;
- a. Verification of stock of licensees or registrants other than for the purpose of abandonment or destruction of the goods;
 - b. No attendance charge will be made for extra attendance in connection with the examination of post office parcels or the rummaging of ships and aircraft; and
 - c. Any attendance initiated by the Commissioner or other Excise staff member unless otherwise specified in the Act.

Note: Please note that this is not an exhaustive list; it merely serves to indicate most common occurring instances.

9. TRANSPORTATION AND ACCOMMODATION

- 9.1 Applicant for special and extra attendance must provide the relevant officer/s with transportation to and from the place where the services are to be rendered and accommodation for officer/s at such place, or
- 9.2 May be required to pay travel and other expenses incurred

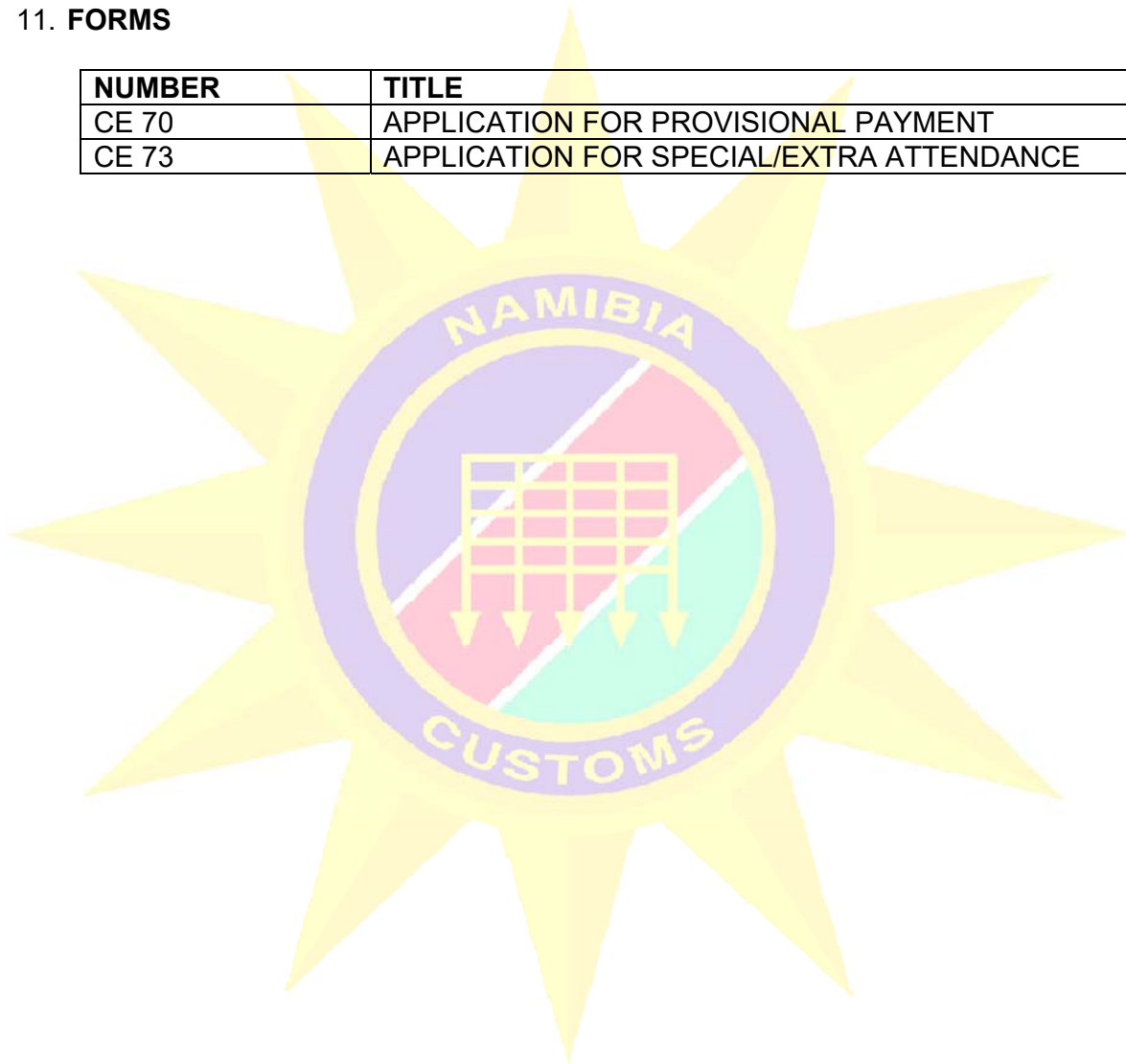
10. SURETY

- 10.1 Where the Controller/Supervisor is of the opinion that security is required the person requesting the attendance must deposit prior to the service being rendered an amount equal to the total amount of the charges as estimated by the Controller/Supervisor
- 10.2 Security can be furnished in the following manner:

- a. Surety bond which shall be given by an approved banking or insurance institution and shall be in an approved form; or
- b. Cash/cheque/EFT which shall be in as a provisional payment on form CE 70. The wording on the form CE70 must be as follows: “Deposit for special/extra attendance charges, as determined by the Controller/Supervisor, lodged in terms of Rule120.04 (d)(ii)(bb)”

11. FORMS

NUMBER	TITLE
CE 70	APPLICATION FOR PROVISIONAL PAYMENT
CE 73	APPLICATION FOR SPECIAL/EXTRA ATTENDANCE





**CE 73
MINISTRY OF FINANCE
CUSTOMS AND EXCISE
APPLICATION FOR SPECIAL ATT**



The Controller of Customs and Excise
Location:

I request the attendance of (number) _____ of officer(s) at (time) _____ for a period of approximately _____ hours to perform the following services:
I agree to pay the following amount: **N\$ 50.00 (200.00) per hour**, or part thereof, per officer plus any extra costs associated with your providing these officers to perform the requested function. The following amount is hereby tendered: N\$ _____.
If it requires additional time to perform the requested function, I fully understand that I will be liable for the additional costs and agree to pay them on demand.

Name of Requester:	Position:	Date:
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Amount collected:	Receipt Number:	Date:
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Approved by:	Date:
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Officers assigned:
Extra costs (if any):

I/we _____

hereby declare that I/we was/were present during the above-mentioned hours and performed functions stated.

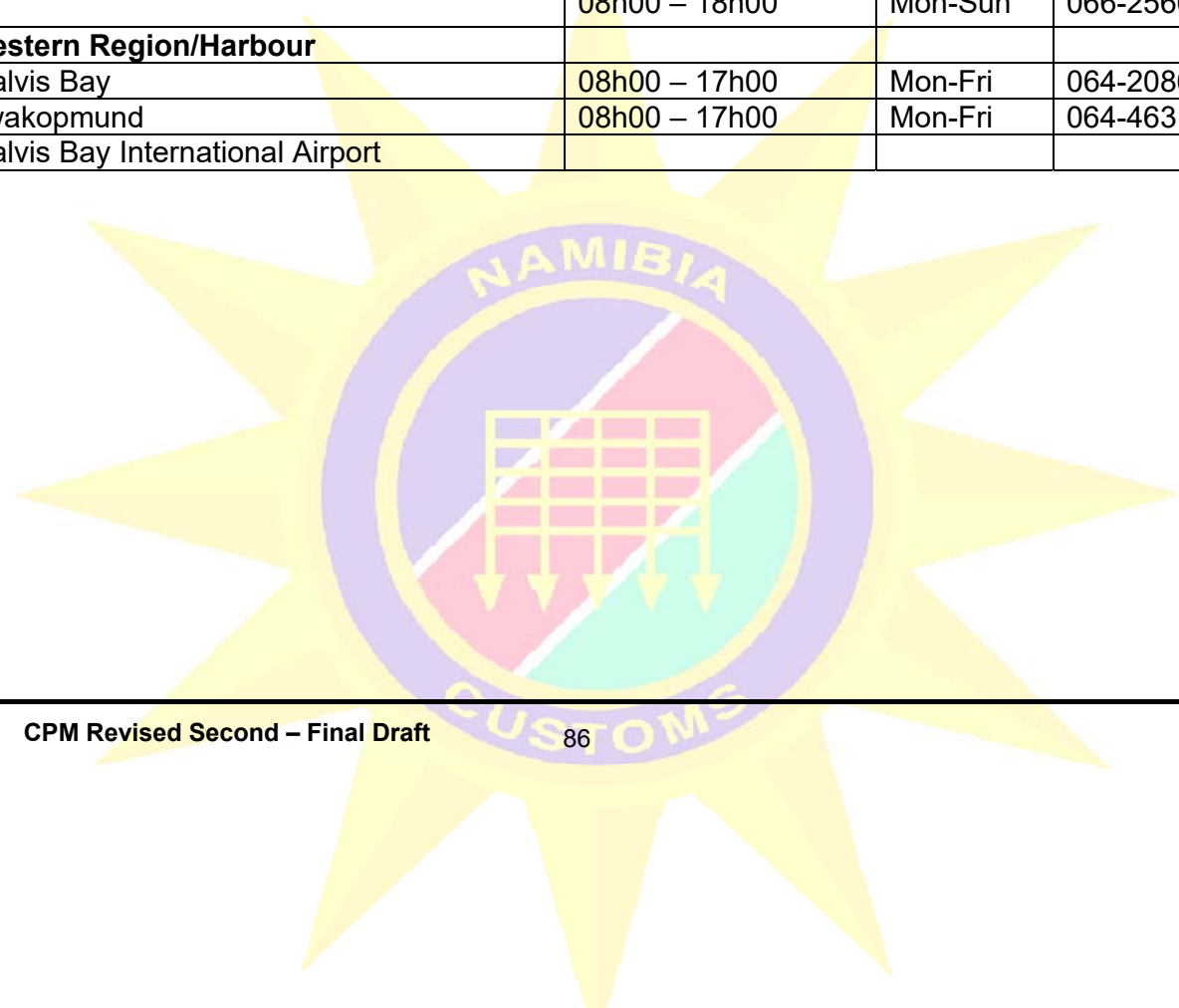
Signatures of officers: (below)	Signature of requester(s) representative (below):
_____	_____
_____	_____
_____	_____
_____	_____

Serial Number: _____



Central Region	Normal O/Hours	Days	Telephone No.	Fax No.
Hosea Kutako International Airport	08h30 – 17h30	Mon-Fri	062-540369/269	062-540025
Windhoek Regional Office	08h00 – 17h00	Mon-Fri	061-2092422/3/4	061-220013
Eros Airport	06h00 – 20h00	Mon-Fri	061-254224	061-254224/ 240795
F.P. Du Toit Depot (Pro Parcel)	08h00 – 17h00 08h00 – 17h00	Mon-Fri Mon-Sat	061-2945214 061-2092536	061-263242 061-240795
Windhoek Post Office	08h00 – 17h00	Mon-Sat	061-2092536	
Excise Office	08h00 – 17h00	Mon-Fri	061-2092556	061-240795
State Warehouse	08h00 – 17h00	Mon-Fri	061-2092007	
Trans Kalahari Border post	06h00 – 24h00	Mon-Sun	062-560401	062-560418
Gobabis	08h00 – 17h00	Mon-Fri	062-563605	062-563607
Otjiwarongo	08h00 – 17h00	Mon-Fri	067-303971	067-303974
Southern Region				
Keetmanshoop	08h00 – 17h00	Mon-Fri	063-222749	063-223043
Lüderitz	08h00 – 17h00	Mon-Fri	063-202259	063-202924
Oranjemund	08h00 – 22h00	Mon-Sun	063-233552	063-233483
Noordoewer	00h00 – 24h00	Mon-Sun	063-297147/8	063-297138
Ariamsvlei	00h00 – 24h00	Mon-Sun	063-280023/4	063-280020
Lüderitz	08h00 – 17h00	Mon-Fri	063-202259	063-202529
Klein-Manasse	*07h30 – 16h30	Mon-Sun	063-280680	063-280680/ 223043
Northern Region				
Oshakati	08h00 – 17h00	Mon-Fri	065-229600/1/2	065-222277
Ruacana	08h00 – 19h00	Mon-Sun	065-270039	
Omahenene	08h00 – 19h00	Mon-Sun	065-269512	065-259525
Oshikango	08h00 – 19h00	Mon-Sun	065-400	065-264614
Ondangwa	08h00 – 17h00	Mon-Fri	065-240274	065-240278
Grootfontein	08h00 – 17h00	Mon-Fri	067-242829	067-242906

Tsumeb	08h00 – 17h00	Mon-Fri	067-220041	067-220061
North Eastern Region				
Wenela	06h00 – 18h00	Mon-Sun	066-253153	066-252401
Ngoma	07h00 – 18h00	Mon-Sun	066-250601	066-250609
M'Pacha Airport	08h00 – 16h00	Mon-Fri	066-262100	066-253268
Mohembo	06h00 – 18h00	Mon-Sun	066-259908	066-259902
Katima Mulilo	08h00 – 17h00	Mon-Fri	066-262100	066-253268
Impalila	08h00 – 17h00	Mon-Fri	066-250601	066-250609
Rundu	08h00 – 17h00	Mon-Fri	066-256009/10	066-256073
Katwitwi Sarasungu	08h00 – 18h00	Mon-Sun	066-258013	066-258022
	08h00 – 18h00	Mon-Sun	066-256009	066-256073
Western Region/Harbour				
Walvis Bay	08h00 – 17h00	Mon-Fri	064-2086029	064-2086036
Swakopmund	08h00 – 17h00	Mon-Fri	064-463181	064-463189
Walvis Bay International Airport				



12. HOURS OF SERVICE

12.1 The following shall be considered normal hours of service (General Attendance) for cargo processing at the various ports of entry:

Rooikop Airport

*These facilities are not staffed or equipped for the processing of commercial cargo.

12.2 **Presentation of entries:** Generally entries presented within one hour of the termination of hours of general attendance for cargo will not be processed until the following day in order to permit the customs and excise staff to close out all record-keeping and accounting systems.



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