

On receipt of the application for advance binding ruling, the NamRA shall:

- (a) notify the applicant that the request has been received; and
- (b) ask the applicant to supply additional information where Customs authority considers that the application does not contain all the information required to give an informed opinion.

An application for an advance binding ruling must relate to only one specific kind of goods and transactions between the same parties.

An application for an advance binding ruling must be signed by the applicant.

An application must be transmitted either electronically or manually to NamRA office.

Customs may request the applicant to submit any additional information that may be necessary in the consideration of the request for an advance binding ruling.

Any application for advance binding ruling may be withdrawn by the applicant submitting it at any time before the issuance of advance binding ruling by a Customs authority.

The application forms for advance rulings for classification, valuation and origin can be obtained from NamRA office electronically.

Consideration of my application

Designated Customs office/Headquarters receive an "Application for Advance Binding Ruling form" in duplicate, check its completeness and provide the copy back to the applicant with the date of acceptance and a registration number.

The requested regional Customs office will examine the submitted form and related documents and issue an advance binding

ruling or, if needed, refer the matter to the Headquarters for consideration before a decision is taken.

Advance binding rulings on classification, origin and valuation shall be issued in writing to the applicant with:

- (a) an indication of what particulars will be treated as confidential; and
- (b) a notification of the right of review and appeal of the advance ruling.

When an advance ruling is issued to the applicant, it is entered into the Customs Database and thereby disseminated to all Customs offices in the country.

Clearance of goods under advance binding ruling

When clearing goods for home use or a Customs procedure under an advance binding ruling, the Applicant of the advance binding ruling or other persons clearing the goods on behalf of the applicant shall –

- (a) On request furnish such information concerning the goods as the Customs authority may require and;
- (b) Provide proof to the Customs authority that the advance binding ruling applies to those goods.

CONTACT US

AT THE FOLLOWING DETAILS

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or alternatively contact info@namra.org.na

The address of your nearest NamRA office can be found in your local telephone directory. If you are

unhappy with the treatment you have received at Customs, write to the Manager at the Region where you arrived or to the Head of Customs.

www.namra.org.na



CUSTOMS

ADVANCE BINDING RULINGS

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CLASSIFICATION, VALUATION AND ORIGIN

What is an Advance Ruling?

Advance rulings are formal advice on how NamRA will apply certain laws to goods for importation. These rulings are:

By request: You or your representative/clearing agent request the ruling and provide the information;

Private: only you can use them;

Documented: these rulings are in writing; and

Binding: we agree to abide by any valid ruling that we give you while it is in force.

NamRA has three forms of advance rulings namely an advance binding ruling on classification, valuation or origin.

Advance binding rulings for classification provide information on the tariff classification and correct rate of duty on imported goods.

Advance binding rulings on valuation provide rulings on specific matters relating to the assessment of the Customs value of imported goods.

Advance binding rulings on origin provide rulings on whether particular imported goods are originating from a particular country.

NamRA endeavours to provide rulings within 30 days of receiving a request completed correctly. In general, advance rulings are valid for 3 years.

Why do people ask for advance rulings?

Advance binding rulings are a proven trade facilitation tool for both traders and Customs administrations that enhance certainty and predictably of Customs operations.

Traders can obtain precise and binding information in advance of the actual transaction and for analogous future transactions

during a specified period. This represents the safest approach for a trader, and processes are often quicker, and delays are reduced at the time of clearance of the goods in question.

The quoting of an advance binding ruling at the time of entry does not prevent NamRA from examining the goods or other relevant materials to ensure the ruling covers the goods

What happens when an advance ruling is issued?

Once we have issued an advance binding ruling, any import of the goods must be in accordance with the ruling.

If you have past import transactions for identical goods or issues, then you should check these for compliance with the ruling. Where incorrect amounts of duty and/or indirect taxes (VAT, Customs Duty or Excise or ad valorem, etc.) were paid, you may be eligible for a refund or liable for additional payments. In the latter circumstances, voluntary disclosure and payment to NamRA within thirty (30) days from the date of finalisation of the ruling may exempt you from penalty.

When might an advance ruling not be valid?

The acceptance of a ruling as binding does not apply if the information on which we made the ruling was false, misleading or not a full and proper disclosure of relevant information. In such cases, the ruling is invalid and it is not binding on NamRA.

What if I do not agree with an advance ruling?

You can request an internal review of the advance ruling. You must make this request in writing and give reasons why you believe the decision

to be wrong. If the reviewing Customs and Excise officer finds that the original decision was incorrect, they can vary or revoke the advance ruling.

All applicants for advance binding rulings have the right to reviews and appeals, which should be done in accordance with the respective provisions of the Customs and Excise Act, 20 of 1998 as amended.

What if NamRA changes their mind?

If NamRA made an error in the ruling, we will revoke the ruling.

The treatment applied to affected goods will depend on the status of the advance ruling at the time of the goods entry.

For goods imported between the issuing of an advance ruling and its revocation or under in-transit provisions:

- If the error was in your favour (you paid less duty under the incorrect ruling), we will honour the ruling for the period it applied and will not seek repayment of revenue. This is because we recognise that you were relying on our advice at the time you imported these goods.
- If the error caused you to pay more duty than required, you may claim a refund.

For goods imported before the commencement of the incorrect ruling, you must assess your duty liability as if NamRA had never issued the ruling. We take this position because there was no reliance on the ruling at the time you imported the goods.

How do I apply for advance binding ruling?

An application for advance binding rulings on classification, origin or valuation shall be made in writing on a Customs Standard Form and shall contain the following particulars:

- a) The details for importer/ exporter, i.e., full name, street address, telephone number, fax number, email address, and postal address;
- b) A detailed description of goods;
- c) In the case of classification, the classification of goods envisaged; the basis for the classification of the goods;
- d) In the case of origin, the country of origin envisaged for the goods; the applicable legal basis, i.e., stating whether the advance binding ruling required is for preferential or non-preferential purposes;
- e) The composition of the goods and any methods of examination used to determine this, as needed for classification and valuation;
- f) any samples, photographs, plans, catalogues, copies of technical literature, photographs, brochures, laboratory analysis results,

or other documents available on the composition of the goods and their component materials which may assist in describing the manufacturing process or the processing undergone by the materials or any other documents that may assist the competent authority in determining the correct classification, or origin of the goods;

- g) in the case of origin, the conditions enabling origin to be determined, the materials used and their origin, tariff classification, corresponding values and a description of the circumstances (rules on change of tariff heading, value added, description of the operation or process, or any other specific rule) enabling the conditions in question to be met; in particular, the exact rule of origin applied shall be mentioned.
- h) whether the goods in question are the subject of a classification, valuation or origin verification process, or any instance of review or appeal before any governmental agency, appellate tribunal or court;
- i) an indication by the applicant whether, to his knowledge, advance binding rulings for goods or materials identical or similar to those referred to under subparagraphs (b) together with (c) or (g) above have already been applied for or issued.
- j) In the case of valuation, an application for advance binding ruling shall include a complete statement of all relevant facts relating to the transaction(s):