



CUSTOMS AND EXCISE DEPARTMENT

DIVISION: BORDER CONTROL AND OPERATIONAL COMPLIANCE

PRESENTATION

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PRESENTATION OUTLINE



INTRODUCTION

**CUSTOMS PROCEDURES
ON IMPORTATION OF
GOODS SUBJECT TO
PERMITS**

**CUSTOMS PROCEDURE ON
TEMPORARY EXPORT (EX-2)
SUBJECT TO RE-
IMPORTATION (IM-6)**

**CUSTOMS PROCEDURE ON
TEMPORARY IMPORTATION
(IM-5) SUBJECT TO RE-
EXPORTATION (EX-3)**

DEPARTMENT OF CUSTOMS AND EXCISE MANDATE



- 1 Facilitating trade through the movement of goods and people across border lines
- 2 Revenue Collection
- 3 Enforcement of prohibited and restricted goods (protection of society)
- 4 Protection of economic interests: domestic business/industry

INTRODUCTION

- ❖ **Temporary Export:** Is a Customs procedure regime for exporting goods out of the country (Namibia) to another country or from one customs territory to another on a temporary basis using the customs procedure code EX2 subject to re-importation IM-6
- ❖ Applies to goods that are domestically produced and those that were earlier imported and to be re-exported for specific procedures such as refurbishment or repair, exhibition or trade fair or samples sent out for display to secure order

CUSTOMS FORMALITIES UNDER TEMPORARY EXPORT (EX-2)

- ✓ Submit a SAD500/SAD501
- ✓ Goods will be subjected to customs inspection and examinations.
- ✓ Attach supporting documents such as Commercial Invoices.

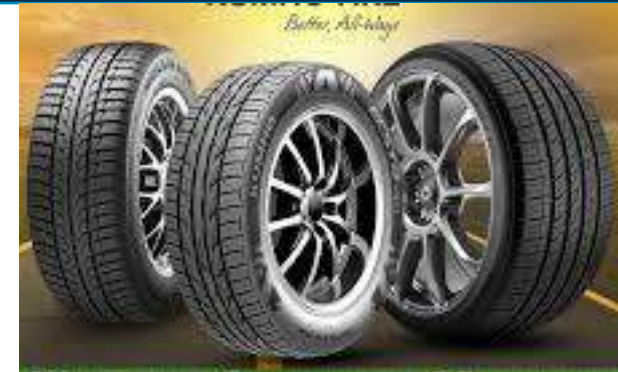
WHAT HAPPENS WHEN GOODS DOES NOT HAVE ANY MARK?



Customs will take all the necessary actions and measures to mark the items, by utilizing either the seal, barcoding the item or take any picture for easy of identification upon re-turn or re-importation.



PLEASE NOTE: Items such as spare parts, tyres, batteries, and all consumable items, may not qualify for the temporary export status.





CUSTOMS FORMALITIES ON RE-IMPORTATION (IM-6)

Customs Procedure regime under which goods that were previously exported out of the country are returned or re-entered into Namibia: Under this regime, the following criterion may apply:

- ✓ Goods should not have undergone any manufacturing process while abroad
- ✓ Goods should retain their essential character, and
- ✓ Should clearly bear the mark as they were initially exported.

CUSTOMS FORMALITIES:

- ✓ Submit SAD500 (IM-6) using customs procedure codes 6020-Re-importation after temporary exportation in the same state, 6021-Re-importation after Temporary exportation for repair, 6022, Re-importation after Temporary exportation for Exhibition/Promotion or 6023 Re-importation after Outward Processing
- ✓ Attach EX-2 documentations
- ✓ Goods are subjected to inspections to assess whether the goods have returned their essential character.
- ✓ If goods does not match, Customs will allow the goods to be declared under permanent importation.



CUSTOMS FORMALITIES Conti.....

If the goods were refurbished or repaired while abroad, the importer will be required to declare the repair costs in terms of the provisions of rebate item 409.04 of the Schedule 4,

Please note: If the proof of export cannot be produced, or proof that the goods were previously imported and that, the duty due was paid thereon; Customs duties and taxes will be paid on the full value of the product plus the value of the repair costs.

PRESENTER: PATRICIA BUCHANE

Thank You

For more information, contact BCOC
NamRA website: www.namra.org.na



PROCEDURES ON TEMPORARY IMPORTATION OF GOODS (IM5) SUBJECTS TO RE-EXPORTATION (EX3)



INTRODUCTION

What is Temporary Importation

A Customs procedure under which certain goods can be brought into Namibia with/without the payment of duties and taxes for period of time.

WHAT ARE CATEGORIES OF TEMPORARY IMPORTATION:

Goods temporary imported for processing –not meant to become the property of the importer.

Goods temporary admitted for repairs, cleaning or reconditioning, example aircraft imported for servicing or repair.

Goods temporary admitted for specific purposes e.g. Agricultural Trade shows, events or exhibitions.

Goods can be temporary imported for exportation in the same State e.g. exploration equipment, Road equipments.

ATA Carnet/Carnet de passage: Document that allows duty free import and re-export of goods. e.g. Tourist vehicles, Commercial samples, Professional equipment, goods for exhibitions.



DOCUMENTS REQUIRED:

- ✓ SAD 500 IM5 Customs declaration
- ✓ Commercial invoices
- ✓ Bill of lading/Airway bill/ Consignment Note
- ✓ Packing List
- ✓ Stop Note NA503 -Physical Examination is mandatory
- ✓ Application for Provisional Payment NA 70
- ✓ Exemption Letter
- ✓ Customs Instructions Form

FORMS OF SECURITY OF DEPOSIT/ PAYMENT

Duties & Taxes can be secured.

- Temporary Bond
- Provisional Payment/Cash



TIME FRAME/ OR CONDITIONS FOR TEMPORARY IMPORTATIONS

TIME FRAME:

- ✓ IM-5– Six (6) months or 180 days with possibility of extension.
- ✓ ATA Carnet/Carnet de passage -12 months.

CONDITIONS:

- ✓ Goods must not be re-sold, hired, given away or disposed of without customs permission.
- ✓ Identifiable Marks/Serial Numbers.
- ✓ Mandatory Stop for physical Examination.

RE-EXPORTATION FORMALITIES (EX 3)



Term: Re-Exportation is a customs procedure for sending goods that were previously/ temporary imported back to the country of origin.

- Submit SAD 500 EX 3-CPC 3053
- Attach supporting documents (IM-5, Invoice etc).
- Goods will be subjected to mandatory stop and verification
- Complete and submit the Application for refund NA71
- After exportation - Formal refund application process will follow

PRESENTER: MARTINS MATENGU

Thank You

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PROCEDURES FOR THE IMPORTATION OF GOODS SUBJECTS TO PERMITS



INTRODUCTION



Section 123 of Customs and Excise Act No 20 of 1998 as amended mandated the Customs and Excise department to control the importation and exportation of goods entering and leaving the country



The importation and exportation of certain goods are classified as prohibited or restricted



The aim of prohibitions and restrictions of such goods is to protect the society and the perpetuation of a safe environment

Restricted goods



NB: All restricted goods are subjected to physical examination at the time of clearance

01

Medicine – import permit from Namibia Medicine Regulatory Council (NMRC)

02

Firearm – Licenses from Namibia Police

03

Agricultural products- Phyto-Sanitary Certificate

04

Telecommunication equipment- Type Approval Certificate from CRAN

Thank You

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