FAQs

DUTIES, TAXES AND CALCULATION

Q1: How is Import VAT calculated on goods entering Namibia?

Import VAT can be illustrated using either of the following two calculation methods. Both methods produce the same result.

Method 1: Applying 15% after a 10% uplift on the Free on Board (FOB) value

Example:

FOB value of goods	N$10 000.00
Add 10% upliftment	N$1 000.00
Adjusted Tax Base	N$11 000.00
VAT Rate at 15%	N$1 650.00
Total VAT Amount Payable	**N$1 650.00**
Calculation: N$11 000.00 × 15% =	**N$1,650.00**

Method 2: Applying 16.5% directly to the FOB value

Example:

FOB value of goods	N$10 000.00
Import VAT Rate at 16.5	N$1 650.00
Total VAT Amount Payable	**N$1 650.00**
Calculation: N$10,000.00 × 16.5% =	**N$1,650.00**

Both methods result in Import VAT of N$1,650.00 on goods with an FOB value of N$10,000.00.

Q2: Are all imported goods subject to a 61% tax rate?

No. There is no blanket 61% tax rate on goods imported into Namibia. The applicable customs duties and taxes depend on the type of goods, their HS tariff classification, country of origin and any applicable exemptions or preferential trade arrangements.

The figure of 61% may arise from adding a customs duty rate of 44% and an Import VAT rate of 16.5%. However, this does not mean that all imported goods are subject to these rates.

For example, a dress imported from China may attract 44% customs duty and 16.5% Import VAT, resulting in a combined rate of 61% when the two rates are simply added together. However, the applicable customs duty and taxes vary depending on the product's Harmonized System (HS) tariff classification, country of origin, customs value and any applicable exemptions or preferential trade arrangements. Some goods may attract no customs duty.

NamRA therefore urges traders and importers to avoid assuming that a blanket 61% tax rate applies to all imported goods and to seek accurate information on the applicable tariff classification, customs duties and taxes before importing.

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Q3: If I purchase goods from China or outside Southern African Customs Union (SACU) that transit through South Africa, are they duty-free?

No. Goods originating in China or another country outside SACU do not automatically become duty-free simply because they transit through South Africa.

The goods are not entered for home consumption in South Africa but are transported under customs control through South Africa to Namibia. They will be entered for home consumption in Namibia, where the applicable customs duties and taxes will be assessed and collected in accordance with Namibian customs requirements.

Example: If clothing manufactured in China is shipped through Durban to Namibia without being cleared for home consumption in South Africa, the applicable Namibian assessment will depend on its HS code and customs value. If the applicable customs duty is 45% that duty does not become zero, simply because the goods passed through South Africa.

Q4: Where can I check HS Codes and estimate import duties before ordering?

Traders are encouraged to use NamRA's self-service platforms:
- eTariff Tool: https://etariff.namra.org.na/ for HS Code searches and duty estimations.
- Electronic Advance Ruling (eAR) Portal: for formal advance rulings on tariff classifications.

CUSTOMS VALUATION AND DISPUTES

Q5: Why did NamRA adjust the value of my imported item above my purchase invoice price?

NamRA may adjust the customs value above your purchase invoice price if the invoice does not include costs that must be added under section 77 of the Customs and Excise Act, 1998 (Act No. 20 of 1998), as amended.

An adjustment may also arise where NamRA has reasonable doubts about the declared value and, after requesting supporting documents and considering your explanation, cannot accept it. NamRA will then determine the value using the alternative valuation methods in the prescribed order. An Importer may request the reasons for the adjustment and how the revised value was calculated.

Namibia is a member of the World Trade Organization (WTO) and therefore NamRA is legally bound to endeavour implementation the principles of WTO Customs Valuation Agreement (Article VII of GATT 1994). This global agreement is cascaded into Section 76 and 77 of the Customs and Excise Act, Act 20 of 1998 as amended. Section 76(1) states that Customs value of any imported goods shall be the price actually paid or payable when sold for export to Namibia and adjusted under Section 77 of the same Act through applying the Valuation methods in a sequential manner.

Q6: How can I appeal a valuation determination made by Customs?

An importer have the right of appeal to the High Court of Namibia under section 75 of the Customs and Excise Act, 1998 (Act No. 20 of 1998), as amended. Section 75(6) requires the appeal to be noted within 30 days from the date of the determination, amendment or withdrawal.

The Customs and Excise Act, Act 20 of 1998 as amended provides for appeals against specified decisions of the Commissioner, including decisions relating to customs valuation, tariff classification, origin, licensing, penalties and other matters for which a right of appeal is conferred under the Act to the Objections and Appeals Unit at the following email: taxobjections@namra.org.na.

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CLEARING AGENTS, FEES AND DETAINMENTS

Q7: Why is my third-party clearing invoice so high? Are all these charges collected by NamRA?

No. NamRA only collects statutory customs duties, import VAT and levies using the ASYCUDA World system. Third-party charges, such as NamPort container handling/storage fees, shipping line detention fees, translation fees and Clearing Agent service fees, are commercial charges levied by external service providers. Importers/exporters should request itemized cost breakdowns directly from their Clearing Agents.

Q8: Why is my parcel or shipment detained at the border/port?

Parcels and shipments are typically held or detained due to:
- Missing required permits or documentation.
- Discrepancies or misuse of Taxpayer Identification Numbers (TIN) by third-party runners.
- Valuation disputes or unverified invoices.
- Non-compliance with restricted/prohibited goods rules.

RESTRICTED GOODS, VEHICLE IMPORTS AND SPECIAL REGULATIONS

Q9: What documents are required when importing engine parts or motor vehicles?

Key requirements include:
- Commercial Invoice and Proof of Value
- Bill of Lading or Air Waybill
- Police Clearance / Southern African Regional Police Chiefs Co-operation Organisation (SARPCCO) Certificate (specifically for vehicle/engine imports)
- Customs Motor Vehicle Clearance Certificate

Q10: Can I import any type of goods, such as medicines, seeds, drones, or tobacco?

Certain items are restricted or prohibited and require prior authorisation from the relevant government Regulators before shipment:

- **Pharmaceuticals products:** Regulated by the Namibia Medicines Regulatory Council (NMRC) established under the Medicines and Related Substances Act (Act No. 13 of 2003).
- **Pesticides, seeds and agricultural goods:** Require permits from the Ministry of Agriculture, Fisheries, Water and Land Reform (MAFWLR) or the Namibian Agronomic Board (NAB).
- **Drones:** Require authorization via the Namibian Civil Aviation Authority (NCAA) established under the Civil Aviation Act (Act No. 6 of 2016).
- **Telecommunications equipment's including mobile phones:** Subject to Type Approval from the Communication Regulatory Authority of Namibia (CRAN) established under the Communications Act (Act No. 8 of 2009).
- **Tobacco Products:** Must comply strictly with the Tobacco Products Control Act (Act No. 1 of 2010) requiring mandatory health warning label coverage of at least 50% on the front and 60% on the back). Non-compliant tobacco cannot be cleared.
- **Second-hand clothing:** Restricted under Section 123 of the Customs and Excise Act, 1998 (Act No. 20 of 1998). Requires an import permit from the Ministry of International Relations and Trade (MIRT) and a fumigation certificate from the country of export.

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Q11: I would like to place an order for the first time. What are the requirements from NamRA and which supporting documents do I need to have ready?

1. Tax Invoice
2. TIN (Tax Identification Number)
3. Tracking the number of the parcel to monitor the status of the parcel
4. Proof of Payment
5. Appoint Clearing and forwarding Agent
6. Complete Clearing and forwarding Instructions
7. Payment of Duties and Taxes
8. In the case of electronics (mobile phones), CRAN certificates will be required
9. In the case of drones, a permit will be required from NCAA (Namibia Civil Aviation Authority)