NamRA
Namibia Revenue Agency

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PUBLIC NOTICE

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IMPLEMENTATION OF THE NamRA CUSTOMS ADMINISTRATIVE PENALTY FRAMEWORK

The Namibia Revenue Agency (NamRA) is pleased to announce the implementation of the Customs Administrative Penalty Framework (Framework) under section 101 of the Customs and Excise Act, 1998 (Act No. 20 of 1998) (Customs and Excise Act), effective from 14 October 2026. The approved Framework comprises the Customs Offences and Administrative Penalty Guidelines, the Standard Operating Procedure (SOP) for the Enforcement and Application of Customs Offences and Administrative Penalties, together with prescribed standard forms and the NamRA Customs and Excise Contravention List, which is publicly available.

The Framework provides a standardized and nationally consistent basis for administering identified Customs contraventions under section 101 of the Customs and Excise Act. All traders, importers, exporters, clearing agents, warehouse operators, manufacturers, transporters, licence holders and other persons dealing with NamRA related to customs matters are encouraged to familiarise themselves with the Framework, in particular the Contravention List, which operationalises administrative penalties for existing statutory provisions.

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