

PUBLIC NOTICE

1 OCTOBER 2026

INTRODUCTION OF A MODERNISED CUSTOMS BOND (GUARANTEE) FRAMEWORK

The Namibia Revenue Agency (NamRA) is pleased to announce the introduction of a modernised Customs guarantee (bond) framework, aimed at reducing the cost of doing business, enhancing trade facilitation and strengthening Namibia's position as a regional logistics hub, with effect from 1 November 2026.

This framework introduces a risk-based approach to Customs guarantees, intended to facilitate trade, improve compliance management and promote fairness, as part of the Agency's mandate under the Namibia Revenue Agency Act, 2017.

The reform supports Namibia's national development agenda, including the Sixth National Development Plan (NDP6), which emphasises economic growth and transformation, trade facilitation and private sector development and investment in logistics and transport infrastructure.

By reducing guarantee requirements, NamRA is:

1. Lowering barriers to entry for logistics and trade operators;
2. Supporting growth in warehousing, transit and distribution activities;
3. Enhancing Namibia's attractiveness as a gateway for regional and international trade;
4. Contributing to the development of efficient supply chains across the region.

The revised framework replaces the requirement to secure 100% of potential duties and taxes with risk-based guarantee levels determined by the nature of the goods, compliance exposure and transaction risk. This will significantly reduce the financial burden on compliant traders:

Percentage-Based Guarantees:

Category of Activity	Bond Requirement
Authorised Economic Operators (AEOs)	10%
Extractive Minerals and Mineral-related Activities	30%
Standard Bonded Operations	50%
High-Risk (eg. Luxury/Excise)	75%
Deferment Facilities	100%

Fixed Guarantees:

Amount	Licence Category	Note
N\$ 300,000	Dry Port Operators	Not subject to deductions. Movement of cargo to or from a dry port to be secured under a transit bond.
N\$ 300,000	Container Depot	Not subject to deductions. Movement of cargo to or from a container depot to be secured under a transit bond.
N\$ 200,000	Transit Shed Operators And Cargo Handlers	Not subject to deductions. Covers goods entered for clearance that cannot be accounted for.
N\$ 20,000	Clearing Agents	Not subject to deductions.

To support this reduced guarantee framework while maintaining full accountability for underlying Customs obligations, NamRA will implement enhanced system controls in ASYCUDAWorld. Stakeholders should therefore note the following:

1. The percentage applied (e.g. 50%) represents a reduction in the guarantee furnished to NamRA and not a reduction in accountability;
2. The system will apply a maximum operating limit based on the full value of the underlying Customs exposure;
3. A reduced guarantee therefore still allows operators to trade up to the equivalent of full exposure, within system-controlled limits and transactions will be monitored to ensure that liabilities remain within approved thresholds.

In short, businesses furnish **less** security, but continue to operate efficiently within system-controlled limits aligned to their activity levels. Further practical examples are provided in the Guidelines on Customs Bonds (Guarantee) Requirements published with this Notice.

All new applications for Customs guarantees approved on or after 1 November 2026 will be assessed in accordance with the revised framework.

Operators holding a guarantee on 1 November 2026 must regularise their position within 90 calendar days of that date, that is on or before 31 January 2027. Within that period you must submit a reconciled statement of outstanding duties and taxes and either increase your guarantee to the required amount or settle the excess liability in cash.

During this period operators will be supported to align their guarantees with the new framework, review and reconcile their Customs exposure and adjust their guarantees where required. NamRA will engage operators directly, but operators are encouraged to make contact early, particularly where increasing a guarantee requires arrangements with a financial institution (bank or insurance company).

NamRA remains committed to working in partnership with the private sector to facilitate legitimate trade, support business growth and to ensure a fair and transparent Customs environment. This reform reflects a shift towards a more modern, risk-based and business-friendly Customs system, while maintaining the integrity of revenue collection.

Detailed Public Guidelines and Frequently Asked Questions (FAQs) are issued together with this Public Notice to assist stakeholders in understanding:

1. How guarantee amounts are determined;
2. How system limits will operate in practice;
3. What is required during the transition period.

For further information, please contact:

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