

**For Office Use**

**Customs Form B**

Date of Acceptance		Registered No	
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## REQUEST OF ADVANCE RULING FOR CUSTOMS VALUATION

Date of Inquiry		
To Head: Customs and Excise		
<b>1. Details for Applicant</b>	<b>For office use only</b>	
(a) Full Name	Date received: Date issued:	
(b) Street Address		
(c) Telephone Number		
(d) Mobile phone Number		
(e) E- Mail Address		
(f) Postal Address		
<b>2. Descriptions of goods</b>		
<b>3. Import transaction between a buyer and seller</b>		
(a) Yes	<input type="checkbox"/>	
(b) No sale	<input type="checkbox"/>	(goods free of charge, leased goods, barter, donation, gift, stock transfer etc.)



# NOTES ON THE COMPLETION OF THE APPLICATION FORM

The following explanatory notes provide specific guidance on the completion of the Application for Advance Ruling (Valuation). Please read them carefully before completing your application.

## Box 1. Applicant (name and address)

For the purpose of an advance ruling, an applicant means a person who has applied to the customs authorities for an advance ruling, the applicant full names, street address, telephone number, fax number, e- mail address and postal address.

## Box 2. Descriptions of the goods

A description of the goods in question should be sufficiently detailed to enable the goods to be identified. Also, detailed information about the composition of the goods, degree of processing, makeup (retail packing, etc), intended use, commercial denomination and identification marks should be provided.

## Box 3. Import transaction between buyer and seller

Is there a transaction between a seller and a buyer? If yes proof must be attached, if no sale proof must be attached to say goods was given for free , lease, barter, donation, gift or stock transfer etc.

## Box 4. Special relationship {section 76(2) (a)}

**For the purposes of subsection (1) (d), two people shall be deemed to be related only if**

- o They are officers or directors of one another's business
- o They are legally recognised partner in business
- o The one is employed by the other
- o Any person directly or indirectly owns controls or holds five percent or more of the equity share capital of both of them.
- o One of them directly or indirectly controls the other
- o Both of them are directly or indirectly controlled by a third person
- o Together they directly or indirectly control a third person
- o They are members of the same household

### Box 4.1. Relationship {section 76 (3)}

**Notwithstanding subsection (1) (d), the fact that a buyer and a seller are related within the meaning of subsection (2)(a) shall not in itself be ground for not accepting the transaction value, if**

- o Such relationship did not influence the price paid or payable
- o The importer proves that the transaction value closely approximates to-
  - The transaction value of identical or similar goods sold at comparable trade and quantity levels to unrelated buyers in Namibia at or about the same time as the goods to be valued
  - The value , ascertained(7), of identical or similar goods imported into Namibia at or about the same time as the goods to be valued,
  - The value, ascertained in terms of subsection (8), of identical or similar goods imported into Namibia at or about the same time as the goods to be valued.

### Box 4.2. Price influenced

Whether the price paid is influenced by the relationship between the buyer and the seller, if yes then proof of influence with the test value can be provided.

### Box 4.3 Transactional value of identical or similar goods {section 76(4)(5)}

Section 76 (4) if the transaction value of any imported goods cannot be ascertained in terms of subsection (1), such transaction value shall be deemed to be equal to the price actually paid or payable for identical goods in a sale for export to Namibia at the same commercial level and in substantially the same quantity, and exported at or about the same time as the goods to be valued, which price shall be adjusted, with reference to differences in any costs and charges referred to in section 77, on account of differences in distances and modes of transport to the port or place of export.

Section 76 (5) if the transaction value of an imported goods cannot be ascertained in terms of subsection(4), such transaction value shall be the price actually paid or payable for similar goods in a sale for export to Namibia at or about the same commercial value and in substantially the same quantity, and exported at or about the same time as goods to be valued, which price shall be adjusted, with reference to differences in any costs and charges referred to in section 77, on account of differences in distances and modes of transport to the port or place of export.

**Box 5 Adjustments section (77) Adjustments to the price actually paid or payable.**

In ascertaining the transaction value of any imported goods under section 76(1), there shall be added to the price actually paid or payable in respect of the goods

- i. Any commission other than buyer's commission
- ii. Brokerage
- iii. The cost of packing, including that of the labour and material
- iv. The cost of containers which are dealt with, for customs purposes, as forming an integral part of the goods

**Box 6 Price actually paid or payable {section 76(1)}**

Subject to this Act, the transaction value of imported goods shall be the price actually paid or payable in respect of the goods when sold for export to Namibia, adjusted under section 77, subject there to that-

- (a) There are no restrictions as to the disposal or use of the goods by the buyer other than restrictions which-
  - i. Are imposed or required by law
  - ii. Limit the geographical area in which the goods maybe resold, or
  - iii. Do not substantially affect the value of the goods
- (b) the sale or such price of the goods is not subject to any term condition for which a value cannot be determined;
- (c) No part of the proceeds of any disposal, use or subsequent resale of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made under section 77,
- (d) Subject to subsection( 3), the seller and the buyer are not related within the meaning of subsection (2)(a)