



TIME RELEASE STUDY REPORT:

PORT OF WALVIS BAY, NAMIBIA

SUBMITTED TO:

NATIONAL COMMITTEE ON TRADE FACILITATION AND
MINISTRY OF INDUSTRIALISATION AND TRADE

BY:

NAMIBIA NATIONAL TECHNICAL WORKING GROUP:
TIME RELEASE STUDY



WORLD CUSTOMS ORGANIZATION
ORGANISATION MONDIALE DES DOUANES

Table of Contents

Foreword.....	5
Acknowledgment	7
Disclaimer	8
Rights and Permissions	8
Photo Information	8
Members of the TRS-National Technical Working Group.....	9
List of Abbreviations	10
Executive Summary	11
Preliminary Observations.....	16
Customs Import Clearance Process Maps	17
Chapter 1	19
Introduction	19
1.1 Overview of the Republic of Namibia	19
1.2 The Namibia Revenue Agency	20
1.3 The Department Customs and Excise	21
1.4 The Time Release Study	24
1.5 Objectives	24
1.6 Project Background	25
1.7 Project Preparation	26
1.8 Project Inception	27
1.9. Implementation Plan	30
1.10. Challenges.....	31
Chapter 2	32
Cross Border Movement of Cargo in Namibia	32
2.1 Border Posts and Ports (airport and seaports)	32
2.2 Revenue Collection.....	38
2.2.1 Revenue Collection and Contribution from Import Taxes.....	38
2.2.2 Revenue Earning from Transit Cargo	39
2.3 Walvis Bay Port	40
2.4 Import Clearance	43
2.5 Transit Clearance	49
2.5.1 Goods in Transit Inbound Clearance Process.....	49

2.5.2 Goods in transit Outbound clearance process	50
2.6 Exports.....	51
Chapter 3	52
Methodology	52
3.1 Key Stages for the TRS	52
3.2 Practical Implementation of the Study in terms of WCO TRS Phases	53
3.3 Scope, Data Capture Points and Duration	56
3.4 Study Constraints	57
3.5 Validation with ASYCUDA log Reports and Consolidation of TRS Data	57
Chapter 4	58
Data Collection & Analysis.....	58
4.1 Clearance & Release of Import/Transit Cargo during the Study Period	58
4.2 Port Throughput.....	59
4.3 Overview of Imports Clearance Analysis.....	62
4.4 Other Important Time Release Events	66
4.6 Detailed Analysis - Imports Clearance	67
Chapter 5	80
Root Cause Analysis	80
5.1 Introduction	80
5.2 Infrastructure.....	81
5.3 Laws and Regulations	81
5.4 People	81
5.5 Procedures	82
5.6 Systems	82
5.7 Tools.....	82
Annexes A: Letter of Request for Financial and Technical Assistance to the WCO.	83
Annex B: Survey Sheet used for the Study.	85

List of Tables

Table 1: Average Clearance Times at Macro Level:	11
Table 2: Average Clearance Time of Selected Phases in the Clearance Process for Imports for Home Consumption	12
Table 3: Preliminary Observations.....	17
Table 4: Customs and Excise Offices and Staff Complement during Study Period .	24
Table 5: Action Plan for the Namibia TRS, Walvis Bay Port.....	31
Table 6: Places of Entry / Exit in Namibia.....	32
Table 7: Total Declarations (FOB) for Imports at Places of Entry / Exit in Namibia for financial year 2021/2022 (1 April 2021 - 31 March 2022).....	34
Table 8: Total Declarations (FOB) for Exports at Places of Entry / Exit in Namibia for financial year 2021/2022 (1 April 2021 - 31 March 2022).....	36
Table 9: Total Declarations (FOB) for Transit at Places of Entry / Exit in Namibia for financial year 2021/2022 (1 April 2021 - 31 March 2022).....	37
Table 10: Government Offices, Ministries and Agencies located in Walvis Bay.....	45
Table 11: Top 25 Commodities at HS 06- Digit Level.....	46
Table 12: Supporting Documents Required for the Issue of Permits.....	48
Table 13: TRS Scoping and Data Capturing Points	57
Table 14: Average Clearance Time from Manifest Submission to Physical Exit of Consignment.....	58
Table 15: Time Taken for Vessels to Unload at the Walvis Bay Port	60
Table 16: Electronic Date Stamps from NamPort during Study Period	62
Table 17: Average Release Times for all Containers	62
Table 18: Overall Average Release Times for Physically Examined Consignments	63
Table 19: Overall Consignment Release Time - Declaration Submission to Release Order / Exit Note	64
Table 20: Overall Consignment Release Time - Release Order / Exit Note to Physical Exit from Port.....	65
Table 21: Average Time Taken for Each Declaration Chanel from Declaration Submission - Release Order / Exit Note	66
Table 22: Records of Entries Stopped for Physical Inspection During Study Period	79

List of Figures

Figure 1: Customs Import Clearance Process Map for the Port of WVB.....	18
Figure 2: Customs Import Clearance Process Map for the Port of WVB (Customs Broker to Customs).....	18
Figure 3: NamRA Strategic Objectives	21
Figure 4: Trans Kalahari Corridor	26
Figure 5: Official Launch of the Commencement of the TRS at Walvis Bay Port, 07 February 2023	28
Figure 7: Courtesy Visit to Namport, 08 February 2023	29
Figure 8 at the Capacity Building Workshop for the TRS NTWG	29
Figure 9 that Affected the Study	31
Figure 10: Places of Entry / Exit Across Namibia	33
Figure 11: Import (FOB) Value for Places of Entry / Exit in Namibia for financial year 2021/2022 (1 April 2021 - 31 March 2022)	35
Figure 12: Export (FOB) Value for Places of Entry/Exit in Namibia for financial year 2021/2022 (1 April 2021 - 31 March 2022)	36
Figure 13: Transit (FOB) Value for Places of Entry / Exit in Namibia for financial year 2021/2022 (1 April 2021 - 31 March 2022)	38
Figure 14: Walvis Bay Port	42
Figure 15: Map of the Walvis Bay Port	42
Figure 16: Import Process Flow at Walvis Bay Port	44
Figure 17: Process Flow for Transit Goods at the Walvis Bay Port.....	50
Figure 18: Key Stages for the TRS	52
Figure 19: Planning Workshop on Data Capturing Points	54
Figure 20: Planning Workshop on Data Capturing Points	55
Figure 21: Manual Collection of Data at Data Capturing Points	55
Figure 22: Average Clearance Time from Manifest Submission to Physical Exit of Consignment.....	59
Figure 23: Vessels Arriving at the Walvis Bay Port	60
Figure 24: Time Taken for Vessels to Unload at the Walvis Bay Port	60
Figure 25: Average Release Times for all Containers	63
Figure 26: Overall Average Release Times for Physically Examined Consignments.....	64
Figure 27: Overall Consignment Release Date - Declaration Submission to Release Order / Exit Note	65
Figure 28: Overall Consignment Release Time - Release Order / Exit Note to Physical Exit from Port.....	66
Figure 29: Average Time taken for Each Declaration Channel from Declaration Submission - Release Order / Exit Note	67
Figure 30: Fish Bone Analysis	80

Foreword



The Government of the Republic of Namibia has identified the development of sustainable transport and logistics as a key enabler for inclusive, equitable and sustainable economic growth. The Harambe Prosperity Plan II (2021 – 2025) and Namibia's 5th National Development Plan (NDP5) 2017/18 - 2021/22, which has been extended for a further period of two years up to 2023/24, both recognize the importance of infrastructure development as a catalyst for economic growth, global competitiveness, and investment attraction.

In the Harambe Prosperity Plan II (2021 – 2025), one of the goals of Pillar 3: Infrastructure Development, is to strengthen Namibia's position as a transport and logistics hub. Likewise, one of the focus areas for Pillar 1 and Goal 1 of Namibia's 5th NDP5, is that by 2022, Namibia has a sustainable transport system to support a world-class logistics hub connecting the Southern African Development Community (SADC) to international markets by increasing the Walvis Bay Port capacity in Twenty-Foot Equivalent Units (TEU)s from 750 000 to 1 000 000 000 per annum.

To realize these national development goals and transform Namibia into a national logistics hub within the SADC region, there is a need to identify and address bottlenecks in the clearance of goods at the Walvis Bay Port to promote legitimate trade facilitation and increase the port/s TEU capacity in accordance with the

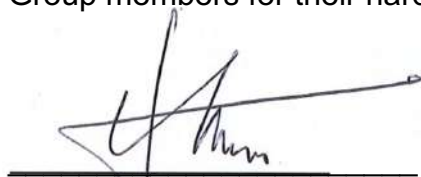
Government's commitment to the World Trade Organization's Trade Facilitation Agreement (WTO-TFA) and the SADC Trade Facilitation Programme, among others.

As part of its strategic pillar of enhancing trade facilitation, the Namibia Revenue Agency (NamRA), in collaborative efforts with key border agencies, including the Ministry of Home Affairs, Immigration, Safety and Security; Ministry of Agriculture, Water and Land Reform ; Ministry of Health and Social Services; Ministry of Industrialization and Trade; Meat Board of Namibia; Namibia Agronomic Board and the Namibia Ports Authority has identified the Time Release Study (TRS) as a key tool necessary to transform Namibia into a national logistics hub within the SADC region.

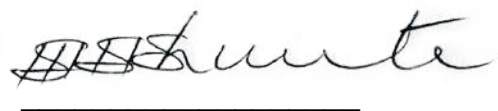
With the support of the World Customs Organization (WCO) Accelerate Trade Facilitation Programme, the key border agencies in Namibia established the National Technical Working Group and conducted the first TRS in Namibia at the Walvis Bay Port from February 2023 to July 2023 to identify bottlenecks that impede trade in the hope that the outcome and recommendations will help Government establish a conducive environment for seamless movement of people and goods within the transport and logistics industry.

The Technical Working Group has been successful in providing short and long-term recommendations to tackle the bottlenecks that negatively impact the goal of transforming Namibia into a national logistics hub within the SADC region. These recommendations must be jointly implemented by key border agencies to ensure that we meet the national development goals for Namibia.

We wish to thank the WCO Time Release Study and Trade Facilitation Specialist and recognized TRS experts, for guiding the work and activities of the National Technical Working Group. We would also like to congratulate the National Technical Working Group members for their hard work in undertaking this study.

A handwritten signature in black ink, appearing to be 'H. Munn', written over a horizontal line.

Executive Director
Ministry of Industrialization and Trade

A handwritten signature in black ink, appearing to be 'D. Hunte', written over a horizontal line.

Commissioner
Namibia Revenue Agency

Acknowledgment

This report contains the findings and recommendations from the Port of Walvis Bay, Time Release Study (TRS) that was conducted from February 2023 to July 2023. The National Technical Working Group (NTWG) expresses its gratitude to the World Customs Organization (WCO) for providing technical assistance through TRS experts who have imparted knowledge and skills to the team through the Accelerate Trade Facilitation Programme.

In the like manner the NTWG would like to extend its appreciation to the United Kingdom's His Majesty Revenue and Customs for financial assistance. Appreciation also goes to Namibia Revenue Agency (NamRA) management for approving the TRS launch and piloting.

The leadership of the Customs and Excise Office at the Port of Walvis Bay has been very instrumental to the Study, and have done a commendable job in the coordination, participation and by committing one (1) NTWG member to be full time towards TRS activities.

Lastly, sincere acknowledgement and appreciation goes to Customs clearing agents, Other Government Agencies (OGAs) and the customs officers at the Port of Walvis Bay for their meaningful contribution and unwavering commitment during the preparation and implementation of the first ever TRS to be conducted in Namibia.

The recommendations of this report will be addressing the identified bottlenecks in the clearance process at the Port of Walvis Bay, and this will help with numerous trade facilitation initiatives of which the enhancement of border agency cooperation as per World Trade Organization- Trade Facilitation Agreement (WTO-TFA) is also included.

Disclaimer

The Time Release Study National Technical Working Group (TRS-NTWG) has made its best endeavor with the time to its disposal, to provide the Time Release Study Report relying on the information gathered during the Study by means of a survey sheet and electronic data stamps from the Customs Automated system (ASYCUDA World), other Government Agencies (OGAs) and the private sector. The data and the information contained in the report were accurate at the time the data was collected. The findings presented in the report were achieved by analyzing the data with the WCO TRS software. The TRS-NTWG treats this report as a result of a dedicated team effort to support the trade facilitation plan of the Republic of Namibia. The report does not reflect any personal viewpoint of the TRS-NTWG members.

Rights and Permissions

This report is the property of the Government of the Republic of Namibia. The material in this work is subject to copyright. The provisions of the WTO TFA encourage dissemination of TRS reports, this work may be reproduced, in whole or in part, for non-commercial purposes given that full acknowledgement to this work is given.

Photo Information

All pictures and logos used in this report are sourced from the TRS NTWG members, OGAs, private sector and Google.

Members of the TRS-National Technical Working Group



This Time Release Study was conducted by the Time Release Study National Technical Working Group (TRS-NTWG) comprising members from NamRA - Ms. Victoria Weyulu, Mr. Patrick Tongo, Ms. Mulemwa Kawana, Ms. Jacobina T. Festus, Mr. Clemence Kaura, Mr. Moses Mwetako, Mr. Lesley Tiboth, Ms. Selma Mwaala-Frans, Ms. Johanna N. Kakoto, Mr. Epafra Mundjele, Ms. Sabrina Kawana, Ms. Gloria Tatalife, Mr. Paul Ndelelwa, Ms. Peneyambeko Kapofi, Ms. Judith Munepapa, Mr. Severus Kankondi, Mr. Abel Mubita, Mr. Paulus Siteketa, and Ms. Tuyakula lipinge. Ministry of Agriculture, Water and Land Reform- Mr. Chunga Matengu and Ms. Emma Shafuda. Ministry of Health and Social Services: Port Health Department- Mr. Jesaya Naukosho. Ministry of Home Affairs, Immigration, Safety and Security- Ms. Mirjam Eelu and Ms. Aina Emvula. Ministry of Industrialization and Trade- Ms. Selma Ugulu and Mr. Etuna Sheya. Meat Board of Namibia- Ms. Justine Jason. Namibia Agronomic Board- Mr. Esegel Serogwe and Mr. Aloisius Fox Magadhi. Ministry of Works and Transport- Mr. Chris Fikunawa. Namibia Port Authority- Ms. Frieda Haindongo. Namibia Trade Forum- Mr. Roberth Kaveto. Trans Kalahari Corridor Secretariat- Ms. Linda Diergaardt. Walvis Bay Corridor Group- Mr. Gilbert Boois. Walvis Bay Port Users Association- Mr. Samuel Shoopala.

List of Abbreviations

Abbreviation	Definition
ASYCUDA	Automated System for Customs DATA
BoN	Bank of Namibia
CBM	Coordinated Border Management
CITES	Convention on International Trade in Endangered Species
DCE	Department of Customs and Excise
DT	Domestic Taxes
EFT	Electronic Fund Transfer
IM 4	Entry for Home Use
IM 7	Entry for Warehousing
IM 8	Import Transit
GD	Goods Declared
HMRC	His Majesty Revenue and Customs
MRCN	Medical Regulatory Council of Namibia
NTF	Namibia Trade Forum
Namport	Namibia Ports Authority
NamRA	Namibia Revenue Agency
NTWG	National Technical Working Group
NCTF	National Committee on Trade Facilitation
OGAs	Other Government Agencies
SAD 500	Single Administrative Document
SADC	Southern African Development Community
SACU	Southern African Customs Union
TFA	Trade Facilitation Agreement
TRS	Time Release Study
TKC	Trans-Kalahari Corridor
WVB	Walvis Bay
WCO	World Customs Organization
WTO	World Trade Organization

Executive Summary

Preparatory work for the Time Release Study (TRS) commenced in December 2022 with the establishment of the National Technical Working Group on TRS (NTWG-TRS) comprising thirty-four members representing the key border agencies, the Walvis Bay Port Authority (Namport) and the private sector stakeholders. With guidance and assistance from the WCO experts, the NTWG designed the TRS scope, identified the key performance indicators to be measured and planned the execution of the TRS at the Walvis Bay Port from 08 February 2023 – 14 February 2023. As it was the first TRS, the NTWG decided to focus the TRS on imports for home consumption (IM4), Imports for warehousing (IM 7) and In-bound transit (IM8).

Data collection for the TRS was done by deploying the hybrid mode: manual data collection and use of electronic time stamps from the NamRA Customs automated systems, ASYCUDA World. The WCO TRS software tool was used to analyze the data collected manually and electronically.

The TRS has assessed the time taken in the clearance process at a macro level by measuring the average time taken for the complete clearance cycle starting from the submission of the cargo manifest until the physical exit of the truck from the Port.

Key Findings:

All regimes (IM4, IM7 & IM 8)	19d 7h 32m
IM 4 - Imports for home consumption	16d 20h 45m
IM 7 – Imports for Warehousing	4d 18h 51m
IM 8 – In bound Transit	22d 21h 20m

Note: There were some vessel delays during the survey period.

Table 1: Average Clearance Times at Macro Level:1

As the bulk of the imports are for home consumption (IM 4), the TRS also measured the average time taken for different phases of the clearance of this regime and the following findings have been arrived at.

Manifest Submission - Declaration Registration by Declarant	5d 18h 43m
Declaration registration to Issuance of the assessment notice	
Green channel	6d 21h 7m
Yellow channel	7d 10h 50m
Red channel	23d 13h 19m
All channels	8d 22h 32m
Declaration submission to assessment to payment	19d 12h 5m
Declaration Submission - Issuance of a Release Order and / or Exit Note	7d 22h 15m
Issuance of a Release Order and / or Exit Note- Physical Exit of the Truck	9d 11h 14m
Arrival of the Truck at the Port Gate - Physical Exit of the Truck	0d 5h 21m

Table 2: Average Clearance Time of Selected Phases in the Clearance Process for Imports for Home Consumption

These key findings with additional findings in relation to the pre-arrival regulatory processes such as the issuance of certificates, licenses, permits and the Namport cargo landing-discharge process have been discussed in detail in Chapter 5 of this report under Data Collection and Analysis.

Potential Key Root Causes and Bottlenecks:

The key findings have been thoroughly analyzed to identify root causes and bottlenecks that negatively impact the time taken to clear cargo from the Port.

- Limited use of ASYCUDA World Functionalities:** It has been identified that the ASYCUDA World functionalities are not used optimally within the operational environment of Namibia. NamRA initiated a benchmarking exercise with the Zambia Revenue Authority (ZRA) which clearly illustrates that this is a considerable root cause and bottleneck.

2. **Delays in Electronic Fund Transfers (EFT) from Commercial Banks to the Reserve Bank, Bank of Namibia (BoN):** Once payment is done by an importer/broker prior to 12 noon of a given working day, the payment confirmation does not reflect in the account until late afternoon on the same day. Payments made after 12 noon would be reflected only on the following day. In case payment is made on a Friday afternoon then it is reflected only on Monday. The international best practice is for EFT or any other form of electronic payment to reflect in the receiver's account promptly as the payment is made.
3. **Underutilization of the self-assessment concept and pre-clearance:** The current clearance process is not in part with the internationally recommended best practice approach of "*self-assessment*" for duties and taxes by the declarant. Under the self-assessment concept, the regulatory agencies are expected to verify and check the authenticity, accuracy and compliance of the declaration made by the declarant. In the current clearance process, physical declarations are manually submitted by declarant and assessment is done by Customs. Additionally, the concept of pre-clearance for compliant transactions is not fully utilized. Pre-clearance is also a recommended best practice which is applied in most countries, if not all.
4. **Lack of automation – too many manual steps:** Although ASYCUDA World is being used as the automation tool, most of the regulatory functions are performed manually consuming a lot of time which results in lengthy delays. Namibia Customs and Excise uses ASYCUDA World and all other border agencies are not connected to the ASYCUDA World system. It was also revealed that most other border agencies use stand-alone automated tolls/systems for the issuance of certificates, licenses and permits but are not integrated within ASYCUDA World.
5. **Lack of coordination between agencies:** There is a lack of a "*whole of government*" approach to processing cargo at the port of WVB. Each agency operates in a kind of silo only concerned with its mandate and regulatory function rather than taking a collective and collaborative approach. A clear case is the performance of cargo inspections on import cargo. Although joint

inspections are conducted, the time spent getting the relevant agencies to the inspection site is considerable.

6. **Underutilization of the central cargo examination area in the WVB Port:** There is a dedicated area for cargo inspection at the Port of WVB. However, this area is not adequately used. As a result, most of the cargo inspections, if not all, are carried out outside the WVB Port. This is causing considerable delays to the release of the cargo. During the TRS survey period, there was no record of any cargo inspection done in this area.
7. **Lack of electronic central permits issuance system:** Certificates, licenses, and permits are issued by regulatory agencies using stand-alone electronic or manual systems. Therefore, verification of the relevant document's authenticity is a challenge when issuing the release order for release of the cargo.

Recommendations for Consideration:

1. **ASYCUDA system to be upgraded/enhanced to make optimum use of functionalities including self-assessment:** Enhance the application and use of ASYCUDA World functionalities encompassing the concept of self-assessment. This would enable declarants to self-assess their declarations with direct electronic submission to ASYCUDA World with a prompt creation of the assessment notice and activation of the selectivity criteria. This approach could reduce by at least 4-5 days of the current clearance time.
2. **Provide ASYCUDA World system access to other border agencies depending on the needs:** With the enhancement of AW functionalities, other border agencies need to be provided with at least read only access to AW. This approach would establish a one-time submission of the cargo declaration providing all border agencies access to the information based on the concept of “transparency with one-time submission”.
3. **Align operational hours with Namport to operate 24/7, including weekends:** Review the current working hours of all border agencies operating at the WVB port requiring a physical presence and align working hours with the WVB Port which is 24/7.
4. **Maximize the utilization of the cargo examination area inside the WVB Port:** Cargo inspection facilities at the area allocated for cargo inspection within

the WVB Port need to be reviewed with a view to maximizing cargo inspection within the Port. This area needs to operate like a central cargo inspection bay with the physical presence of the required border agencies enabling prompt joint inspections when needed.

5. **Review EFT regulations and procedure:** The current regulation/operations of the EFT system need a thorough review. EFT should be prompt and appear in the Customs account as soon as the payment is affected. NamRA needs to open Regional Bank Accounts with commercial banks.
6. **Enhance border agency cooperation and coordination:** Border agency cooperation and collaboration can be enhanced by ensuring the information flow and physical flow of the cargo are streamlined. There are several factors that contribute to this. Foremost is the recommendation to align operating hours and ensure that information is submitted so that all agencies have access to it. Additionally, joint training for all border agencies, establishing common/joint communication channels such as WhatsApp groups, regular meetings, etc. would also be of immense value to enhance border agency cooperation.
7. **Assess available equipment for loading/unloading of cargo at the WVB Port and ascertain handling capacity:** There is a lack of operational equipment at the WVB Port and that contributes to the delay in unloading cargo from vessels and loading cargo onto trucks for delivery. It is important to assess the capacity of the available equipment and factually assess the current operational capacity of the WVB Port.
8. **Veterinary Services to decentralize the issuance of their permit process after further verification of the current process:** Veterinary permit services are only available in Windhoek and the permits are forwarded/ dispatched to Walvis Bay with a courier and this contributes to delays.
9. **Enhance knowledge and skills of Clearing Agents/ Customs brokers on compliance requirements by regulatory agencies and WVB Port:** There is a need to enhance the knowledge and skills of the Clearing Agents and provide them with a sound understanding of the regulatory processes and compliance requirements from a whole government perspective. This must be skill based and should be supporting and upgrading the skills to operate as a Clearing Agents.

Preliminary Observations

The following observations were made during the walk through to all clearance points at the Port of WVB during the in-country workshop with the WCO TRS experts and the TRS NTWG.

No.	PRELIMINARY FINDINGS	RECOMMENDATIONS
1.	Shortage of manpower in NamRA Customs & Excise offices	Additional staff are urgently needed to respond to the demand due to the high traffic volume of consignments at the Port.
2.	<ul style="list-style-type: none"> The ASYCUDA World system is slow, semi-automated & often goes down. NamRA offices at exit gates of the Port not connected to the ASYCUDA system. Other agencies are not connected to the ASYCUDA system. 	<ul style="list-style-type: none"> ASYCUDA World system to be upgraded/ automated fully to meet the required standard. Connect the ASYCUDA system to NamRA offices at exit gates of the Port. Provide ASYCUDA system access to other border agencies depending on the needs.
3.	Differences in operational hours <ul style="list-style-type: none"> Namport operates 24/7 while NamRA and other agencies operate from 08h00 to 17h00. NamRA customs only works on weekends on special attendance. The customs office closes during lunch time. 	<ul style="list-style-type: none"> Align NamRA and other relevant agencies' operational hours with that of Namport to operate 24/7. Allow 24/7 operational hours, including weekends, to reduce clearance time. NamRA customs office to remain open during lunch time, by introducing alternative lunch times.
4.	<ul style="list-style-type: none"> Non availability of physical examination area inside the Port. Offices for border agencies are far from each other, causing poor communication, coordination, and cooperation, which results in a delayed clearance process. Changing of shifts by Namport officials take 2 hours, causing delays in loading trucks 	<ul style="list-style-type: none"> Namport to provide a physical examination area inside the Port for faster clearance and safety. Namport to provide space for border agencies to be near each other for better communication, coordination, and cooperation. NamRA to accelerate the implementation of Coordinated Border Management (CBM). Namport management to advice on alternative measures that would improve the 2 hours taken during changing of shifts.
5.	Shipping Lines indicated a shortage of loading and unloading equipment, causing delays at Namport.	Namport to ensure adequate loading and unloading equipment is provided.

6.	Veterinary transit permits that are issued from Windhoek are costly and are causing containers to be diverted to other Ports and clearing agents and the Port is losing business.	Veterinary Services to decentralize the issuance of their permit services to facilitate trade and to secure the business at the Port.
7.	NamRA office needs <ul style="list-style-type: none"> • Customs basic training for some customs officials • Lack of protective clothing for Walvis Bay weather. • Lack of office equipment (copy & scanner machines) 	<ul style="list-style-type: none"> • Ensure Customs Basic training is provided to those never trained. • Provide protective clothing for safety during physical inspection. • Provide needed office equipment for effective service delivery
8.	Lengthy customs clearance process <ul style="list-style-type: none"> • Repetitive checking of IM4 declarations causes delays in the release of goods. 	<ul style="list-style-type: none"> • NamRA to consider self-assessment by clearing agents to account for revenue collection, avoid accumulation of dormant entries while fast-tracking the clearance process
9.	Some Clearing Agents not booking for inspections on time, pending files at checking office not resolved on time and pending payments are not finalized on time.	<ul style="list-style-type: none"> • NamRA officials at checking office, enforcement, and cashier office to follow-up with agents or alternatively close the counter until files are resolved/ cleared.

Table 3: Preliminary Observations

Customs Import Clearance Process Maps

The Customs Import Clearance Process map depicts the process of clearing imported goods at the port of Walvis Bay (Sea freight) whether for personal or commercial purposes, with the main players being the Shipping companies, Clearing Agents/Importers, Namport, NamRA and Other Governmental Agencies. Each party's role is synergic to other's roles, and it is this relationship, collaboration and coordination that brings about efficiency or lack thereof that brings delays to the entire process. During the process, requirements, and conditions set by each player (except the agent/importer) should be met before goods are admitted into the process flow and if restricted or prohibited goods are detected during the process, such goods will be detained or seized.

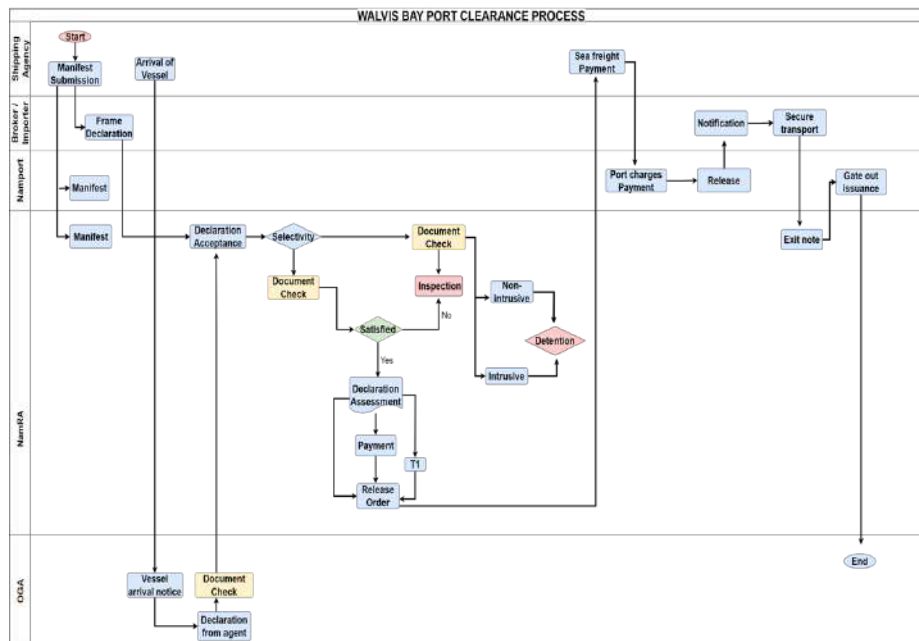


Figure 1: Customs Import Clearance Process Map for the Port of WVB

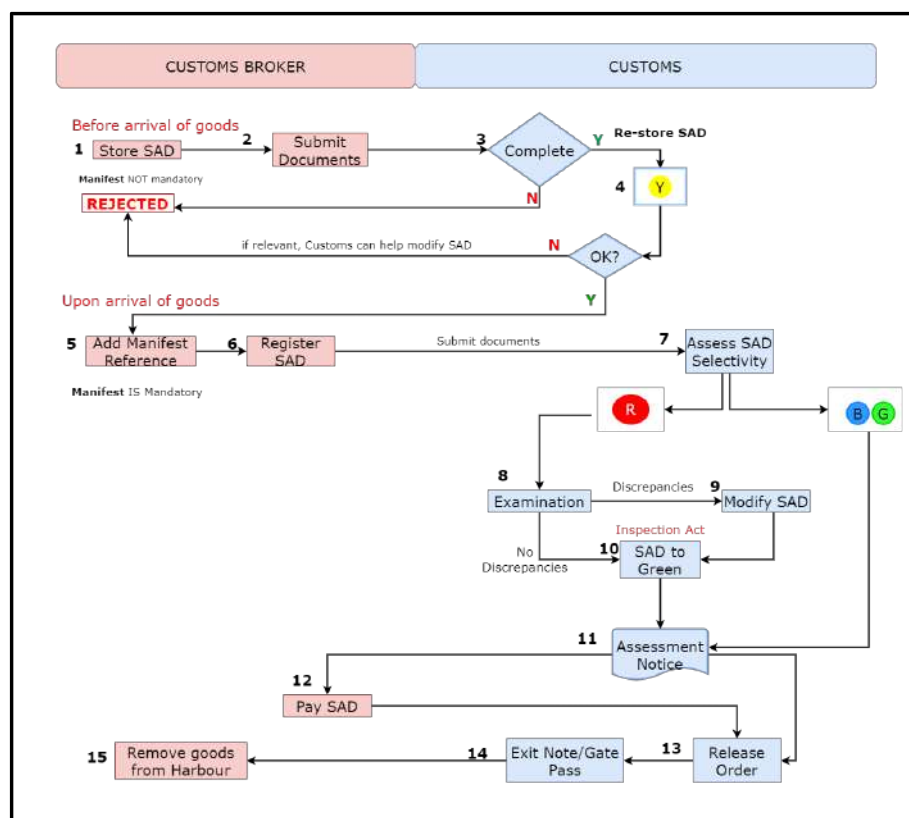


Figure 2: Customs Import Clearance Process Map for the Port of WVB (Customs Broker to Customs)

1.1 Overview of the Republic of Namibia

- 1.1.1 Namibia is situated in the south-western part of Africa with a population of approximately 2.3 million people and the total area is 824 264 square meters. It shares land borders with 4 (four) other countries namely, Angola in the north, Zambia in the northeast, Botswana in the east, South Africa in the south, and the western border is the Atlantic Ocean with a coastline that stretches around 1 570 km long.
- 1.1.2 To date the Ministry of Finance and Public Enterprises has gazetted a total of sixteen [16] places of entry and exit under Section 6 of the Customs and Excise Act, 1998 (Act No. 20 of 1998) that are manned by various border agencies, including Ministry of Home Affairs, Immigration, Safety and Security; NamRA; Ministry of Agriculture, Water and Land Reform (that houses the Directorate: Veterinary Services); Ministry of Health and Social Services (that houses the Port Health Services); Meat Board of Namibia; Namibia Agronomic Board and Road Fund Administration.
- 1.1.3 Namibia is a member of the Southern African Development Community (SADC), Southern African Customs Union (SACU), World Customs Organization (WCO) and the World Trade Organization (WTO). Following the entry into force of the WTO Trade Facilitation Agreement (TFA) on 22 February 2017, Namibia ratified the WTO TFA on 9 February 2018 and notified eighteen (18) Category C measures in terms of Article 16.1 of the WTO TFA for implementation after a transitional period following the entry into force of the WTO TFA as Category C measures that required the acquisition of technical assistance and capacity building.
- 1.1.4 The Category C measures notified by Namibia include the measure under Article 7.6.1 of WTO TFA that encourages Members of the WTO to measure and publish the average release time of goods periodically and in a consistent manner, using tools such as, *inter alia*, the Time Release Study of the WCO.

1.1.5 The Report aimed at presenting the average release time of goods at Walvis Bay Port and to present the bottlenecks identified in the clearance process at Walvis Bay Port. In Chapter 5, it proposes viable solutions and introduces measures to effectively implement the provisions of the WTO TFA in Namibia.

1.2 The Namibia Revenue Agency

1.2.1 The Namibia Revenue Agency (NamRA) was established as a semi-autonomous revenue agency on 7 April 2021 in terms of Section 2 of the Namibia Revenue Agency Act, 2017 (Act No. 12 of 2017). NamRA is mandated to execute the following powers and functions in terms of Section 3 of the Namibia Revenue Agency Act, 2017.

- a. To assess and collect taxes and duties on behalf of the State in terms of the laws set out in the Schedule.
- b. To receive and record all State revenue on behalf of the State.
- c. To enforce the revenue, customs, and excise laws, with respect to the collection of revenue as provided by those laws.
- d. To levy penalties and interest on overdue accounts, collect unpaid taxes and impose liens over properties, as provided by revenue laws.
- e. To provide customs and excise services that facilitate trade, maximize revenue collection, and protect Namibian borders from illegal importation and exportation of goods.
- f. To improve service delivery to taxpayers and promote compliance with the revenue laws.
- g. To provide information to and to advise the Minister of Finance and Public Enterprises on all matters relating to the administration and collection of revenue in terms of the laws set out in the Schedule.
- h. To ensure that all revenue collected on behalf of the State is, as soon as reasonably practicable, deposited into the State Account; and,
- i. To perform any other functions in relation to revenue collection as the Minister may direct in writing.

1.2.2 These functions form the basis of seven Strategic Objectives of NamRA that guide the mission and vision of NamRA to be a worldclass Revenue Agency serving with passion to positively impact the livelihoods of every Namibian.



Figure 3: NamRA Strategic Objectives

1.2.3 The conduct and publication of the TRS is one of several activities under the Strategic Objective: Enhancing Legitimate Trade Facilitation that ensures the implementation of trade facilitation measures outlined in the WTOTFA in conjunction with Other Border Agencies and Government Ministries and Offices.

1.3 The Department Customs and Excise

1.3.1 In line with the functions and strategic objectives of NamRA above, the Department Customs and Excise is responsible for the fair, efficient and effective collection of revenue; controlling and facilitating the movement of goods involved in international trade; safety and security of the country through the provision of consistent, fair, efficient and effective border management services; compilation and sharing of consistent, efficient and effective trade statistics and for driving Customs innovation, reforms and modernization and transformation efforts within NamRA.

1.3.2 The Department Customs and Excise is headed by the Head of Customs and Excise, who reports to the Commissioner, and consists of the following four Divisions, each served by a Senior Manager:

- a. The Border Control and Operational Compliance Division comprises of five (5) Regional Offices, namely: Central, Northern, North-Eastern, Southern and Western Regional Offices each headed by a Regional Manager.
- b. Enforcement and Compliance Division comprises of two (2) Subdivisions namely, the Post Clearance Audit, and Scanner Coordination and Risk Management, each headed by a manager.
- c. Technical Services and Excise Management Division comprises of three (3) Subdivisions namely, the Rules of Origin, Tariff Management, Valuation and Classification each headed by a manager.
- d. The Trade Facilitation and Customs Procedures Division comprises of two (2) Subdivisions, namely, the Customs Compliance Programme and the Client Services and Customs Procedures each headed by a manager.

1.3.3 The Department: Customs and Excise consists of approximately 622 staff members across twenty-eight (28) offices that man 20 borders and six regional offices across Namibia.

	Office	Total number of Customs Officials
1.	Ariamsvlei Border Post	36
2.	Eros Airport	24
3.	FP Du Toit	28
4.	Gobabis	3
5.	Grootfontein	2
6.	Hosea Kutako Airport	57
7.	Kasamane Border Post	6
8.	Katima Mulilo Border Post	17
9.	Katima Mulilo Regional Office	10
10.	Katwitwi Border Post	6
11.	Keetmanshoop Regional Office	10

12.	Klein Manasse	2
13.	Lüderitz	8
14.	Muhembo Border Post	4
15.	Ngoma Border Post	9
16.	Noordoerwer Border Post	36
17.	Omahenene Border Post	9
18.	Ondangwa Airport	1
19.	Oranjemund border post	7
20.	Oshakati Regional Office	20
21.	Oshikango Border Post	28
22.	Otjiwarongo Regional Office	3
23.	Ruacana	1
24.	Rundu Regional Office	7
25.	Sarasungu Border Post	2
26.	Swakopmund	3
27.	Trans-Kalahari Border Post	34
28.	Tsumeb Railway Station	3
29.	Walvis Bay (CCP)	4
30.	Walvis Bay Airport	4
31.	Walvis Bay Harbour	42
32.	Wenela Border Post	6
34.	Windhoek Head Office	74
35.	Windhoek Regional Office	28
36.	Windhoek-Post Office	6
37.	Windhoek-Warehouse/Excise Station	8
	TOTAL NUMBER OF STAFF MEMBERS	548

Table 4: Customs and Excise Offices and Staff Complement during Study Period

1.4 The Time Release Study

- 1.4.1 Having ratified the TFA on 9 February 2018, Namibia is encouraged to measure and publish the average release time of goods in terms of Article 7.6.1 of the TFA. In conducting the Study, Namibia used the WCO Time Release Study, which is an internationally accepted strategic tool to measure the actual time taken for the release and/or clearance of goods from the time of arrival until the physical release of cargo as well as the effectiveness and efficiency of border procedures relating to imports, exports, and transit movements of goods. It helps identify associated bottlenecks objectively and address them efficiently and effectively.
- 1.4.2 The WCO Time Release Study is divided into four core phases that are to be followed in a sequential manner until the Study is concluded (leading to a new Study cycle in due course), namely: phase 1: preparation of the Study (i.e. establishment of a working group and determination of the scope and design of the Study); phase 2: automatic and manual collection and recording of data; phase 3: verification, analysis of data and conclusions and lastly, phase 4: monitoring and evaluation. These are discussed in-depth under Chapter 3 of this Report.
- 1.4.3 Following the notification of Article 7.6.1 as a Category C measure, NamRA joined the Accelerate Trade Facilitation Programme, sponsored by both the WCO and His Majesty's Revenue and Customs (HMRC) to provide technical assistance towards the building capacity for the conduct of the TRS at the Walvis Bay Port. The Report is an important activity under phase 3 of the WCO Time Release Study methodology followed by the presentation of the report to the Ministry of Industrialization and Trade, NTFC and other forums.

1.5 Objectives

- 1.5.1 The objectives of a TRS were to identify and remedy bottlenecks in the clearance and release of goods that cause delays in the overall clearance times at the entry/exit points. TRS measures relevant aspects of the efficiency of operational procedures that are carried out by customs and other regulatory authorities in the standard processing of imports, exports and in transit movements.
- 1.5.2 Once bottlenecks in the clearance process have been identified, both policy makers and ground operators can develop an objective understanding of the office (entry/exit point) situation and be able to formulate and implement improvement measures.

1.6 Project Background

- 1.6.1 As previously stated, Namibia ratified the TFA on 9 February 2018 and is required under article 7.6 of the TFA to “measure and publish their average release time of goods periodically using tools such as, *inter alia*, the Time Release Study (TRS) of the WCO, and to share experiences in measuring average release times, including methodologies used, bottlenecks identified, and any resulting effects on efficiency”.
- 1.6.2 NamRA’s ongoing efforts to identify and improve bottlenecks in the trade flow process has identified, as part of its broader reform priorities, the need to conduct a Time Release Study for critical entry and exit points in Namibia and requested the support of WCO to address this gap and to take necessary measures to improve the effectiveness and efficiency of border procedures.
- 1.6.3 Hence, a request for financial and technical assistance to conduct the first Time Release Study in Namibia was sent to WCO on 20 May 2022. After consideration by WCO, NamRA joined the WCO’s Accelerate Trade Facilitation Programme, as funded by the United Kingdom’s His Majesty’s Revenue & Customs (HMRC), to be capacitated for the Study to be able to measure the average release time of cargo in accordance with Article 7.6 of the TFA. The Port of Walvis Bay was identified for piloting due to high volume of import and

export by total FOB value processed in the country between 1 April 2021 to 31 March 2022.

- 1.6.4 The Walvis Bay Port has a competitive advantage as it links the sub-regions of Southern Africa and beyond through the Trans Kalahari Corridor (TKC). The TKC provides a short transport link across the entire breadth of the Southern African Sub-Continent, and in comparison, to the traditional routes via southern Namibia to South Africa's Gauteng Province, TKC cuts the distance by 400 kilometers, making it a more preferred route and providing cost effective logistical advantages to users.

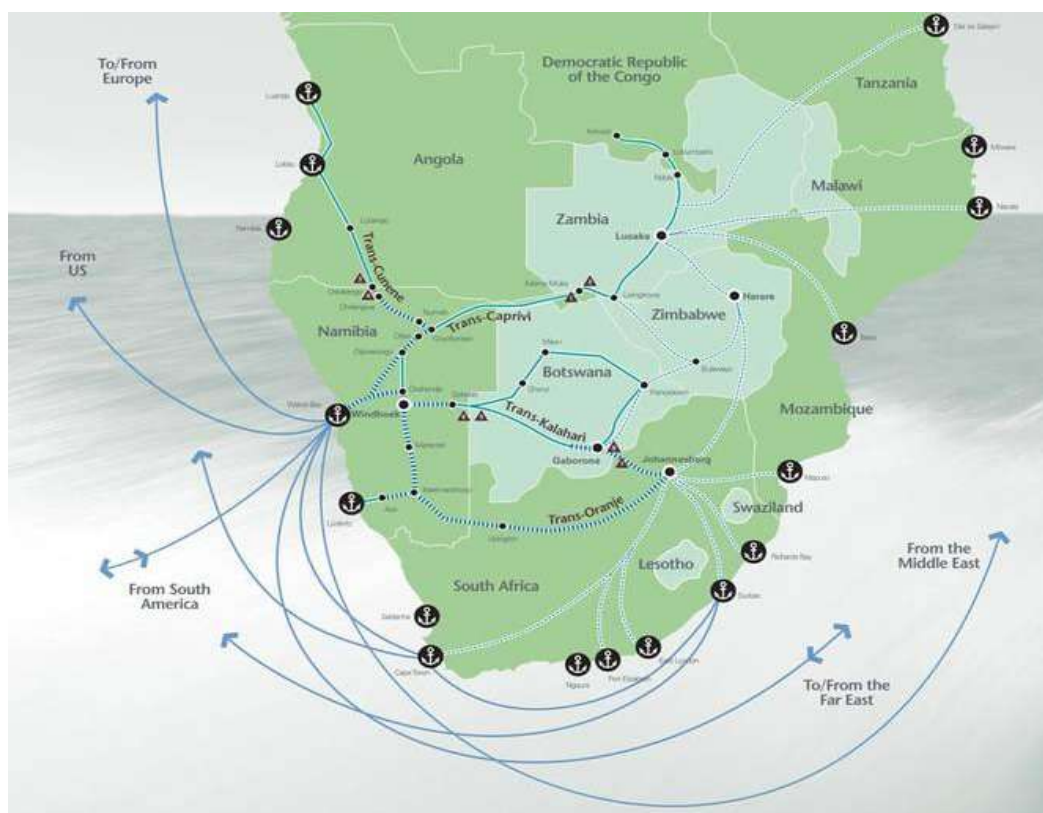


Figure 4: Trans Kalahari Corridor

1.7 Project Preparation

- 1.7.1 The TRS Project started with the establishment of the TRS NTWG comprised of nineteen (19) NamRA officials and sixteen (16) officials from government ministries and agencies, as well as from the private sector was established in accordance with Terms of Reference developed by WCO TRS experts in line with the WCO TRS Guide Version 3 of 2018.

- 1.7.2 The TRS NTWG received online weekly capacity-building sessions offered by the WCO experts and commenced with the TRS planning. The TRS implementation plan and pamphlets required to inform stakeholders and the public about TRS were prepared and an awareness workshop was conducted on 25 – 26 January 2023 in Walvis Bay.
- 1.7.3 The TRS NTWG, in consultation with WCO experts, considered and determined the scope of the Study, including the Customs regimes to be measured and the method to be used for data collection and capturing. The customs regimes that were considered during the study are IM4, IM7 and IM8 to find out the time it takes to clear the goods from the time of arrival till the physical release.
- 1.7.4 The pilot run was conducted from 13-15 February 2023, followed by the collection of data, which started with the distribution of questionnaires on 16 February 2023 to 3 March 2023. The collection of manual data ended on 25 March 2023 and proceeded with electronic data collection. Data validation, data input and analysis were completed in June 2023. The TRS NTWG presented the findings on the average time of clearance and release of import and transit cargo from the Port of Walvis Bay during the TRS Report Validation Workshop that took place in Windhoek from 20 to 21 July 2023. On 21 July 2023, the validation session was attended by all the NTGW, WCO TRS expert and senior management from all OGAs and private sector.

1.8 Project Inception

- 1.8.1 The TRS was officially launched on 7 February 2023 by NamRA Commissioner Sam SHIVUTE, in the presence of Ms. Donia Hammami, the Head of the WCO Accelerate Trade Facilitation Programme, Mr. Stephen Muller: WCO Trade Facilitation and TRS Specialist, Mr. Christophe Ndayikengurukiye and Mr. Tijan Gaye WCO TRS Experts and Mr. Christopher Dobson, the representative of the United Kingdom's Her Majesty's Revenue & Customs. The launch was attended by thirty-eight (38) representatives from Other Government Agencies (OGAs), clearing agents and the private sector.



Figure 5: Official Launch of the Commencement of the TRS at Walvis Bay Port, 07 February 2023

- 1.8.2 The Agencies represented at the launch were, the Ministry of Industrialization and Trade; the Ministry of Agriculture, Water, and Land Reform; the Ministry of Home Affairs, Immigration, Safety and Security; Ministry of Health and Social Services; Ministry of Works and Transport; Meat Board of Namibia; the Namibia Ports Authority; Namibia Agronomic Board; National Trade Forum; Walvis Bay Port Users Association; and Trans Kalahari Corridor Secretariat.
- 1.8.3 On 8 February 2023, NamRA Commissioner, WCO experts and the TRS NTWG undertook a courtesy visit at Namibia Ports Authority (Namport) Head Office, where the Commissioner introduced the TRS, and appealed to Namport to offer the necessary assistance to the TRS NTWG to ensure the successful implementation TRS at Walvis Bay Port.



Figure 6: Courtesy Visit to Namport, 08 February 2023

- 1.8.4 The delegation was accorded a bus tour into the Port, and shown various points of Port operations, including the Break Bulk Cargo unloading zones and Containerized Cargo offloading zones. The group was also taken through the Customs' non-intrusive operation where officials on duty explained the cargo scanning process.
- 1.8.5 The capacity building workshop for the TRS NTWG continued after the TRS launch. The first session was used to recap on the online TRS sessions from 20 December 2022 to 31 January 2023. The TRS NTWG was also introduced to the WCO TRS software and learnt how to create Survey Administrator and End Users profile for data capturing purposes.



Figure 7: at the Capacity Building Workshop for the TRS NTWG

- 1.8.6 TRS NTWG together with WCO TRS experts, visited the NamRA Customs office units, and observed the clearance process from the point of submission of entries, documentary check, risk management, excise management, enforcement and physical inspection, assessment, until payment of entries process. The WCO TRS experts guided the TRS NTWG on how to create a survey questionnaire on WCO TRS software.
- 1.8.7 As part of the Namibia TRS Program, the last workshop session was utilized to do an introduction on the concept of Coordinated Border Management (CBM). The CBM explains the need for border agencies to cooperate to implement efficient border controls and offer simplified procedures with the view to provide service delivery that is effective, transparent, and timely.
- 1.8.8 WCO experts suggested that the TRS NTWG members should be the same NTWG members for CBM since they would have a better understanding of the importance of coordination and collaboration amongst the government agencies after their participation in the TRS. The WCO expert indicated that CBM online workshop and implementation will follow soon after the completion of TRS.
- 1.8.9 The WCO TRS expert, Mr. Christophe Ndayikengurukiye remained with the TRS NTWG to commence the actual TRS implementation, while the rest of the WCO team returned on 11 February 2023.

1.9. Implementation Plan

The Implementation Plan for the conduct of the TRS at the Walvis Bay Port outlined key deliverables in line with the WCO TRS methodology:

No.	Activity	Responsible Party/ Entity	Time frame
PHASE 1: PREPARATION OF STUDY			
1	Virtual TRS workshop sessions	WCO	20/12/2022-31/01/2023
2	In country TRS workshop	WCO	7-10/02/2023
3	Training of enumerators	TWG	13/02/2023
4	Test run of survey sheet	TWG	13/02/2023
5	Evaluation of test run and organization of logistics	TWG	14/02/2023
PHASE 2: COLLECTION AND RECORDING OF DATA			
6	Distribution of Questionnaires and Manual data	TWG	15-24/02/2023

	collection		
7	Collection of completed Questionnaires	TWG	25/02-05/03/2023
8	Electronic Data Collection	TWG	6-10/03/2023
9	Verification of raw data	TWG	13-14/03/2023
10	Manual and electronic data input into the WCO TRS Software	TWG	15-21/03/2023
PHASE 3: ANALYSIS OF DATA AND CONCLUSIONS			
11	Data analysis and development of TRS draft report	TWG&WCO	10-14/04/2023
12	Report validation workshops	TWG, NamRA, other stakeholders	17/04/2023 19/04/2023 21/04/2023
13	Development of final report	TWG	24-25/04/2023
14	Press conference and sharing report with WCO and WTO	NamRA Commissioner	02/05/2023

Table 5: Action Plan for the Namibia TRS, Walvis Bay Port

1.10. Challenges

There were several challenges that affected the timeous implementation of the Action Plan as set out in the below diagram.



Figure 8 that Affected the Study

2.1 Border Posts and Ports (airport and seaports)

2.1.1 As previously highlighted in this Report, the Ministry of Finance and Public Enterprises has gazetted the following [16] places of entry and exit under section 6 of the Customs and Excise Act, 1998:

	Borders
1.	Ariamsvlei Border Post
2.	Eros Airport
3.	Hosea Kutako International Airport
4.	Kashamane Border Post
5.	Katwitwi Border Post
6.	Klein Manase Border Post
7.	Lüderitz Port
8.	Mohembo Border Post
9.	Ngoma & Impalila Island Border Post
10.	Noordoerwer Border Post
11.	Omahenene Border Post
12.	Oshikango Border Post
13.	Trans Kalahari Border Post
14.	Walvis Bay Airport
15.	Walvis Bay Port
16.	Oranjemund Border Post

Table 6: Places of Entry / Exit in Namibia

2.1.2 These places of entry and exit form part of the borders that Namibia shares with Angola in the north (Ruacana, Omahenene, Kashamane, Oshikango and Katwitwi Border Posts); Zambia in the northeast (Katima Mulilo, Impalila Island, Ngoma and Mohembo Border Posts) Botswana to the east (Trans Kalahari Border Post); South Africa in the south (Klein Manase, Ariamsvlei, Noordoerwer and Oranjemund Border Posts), and the western border along the Atlantic Ocean Coastline there is Walvis Bay and Lüderitz Ports.

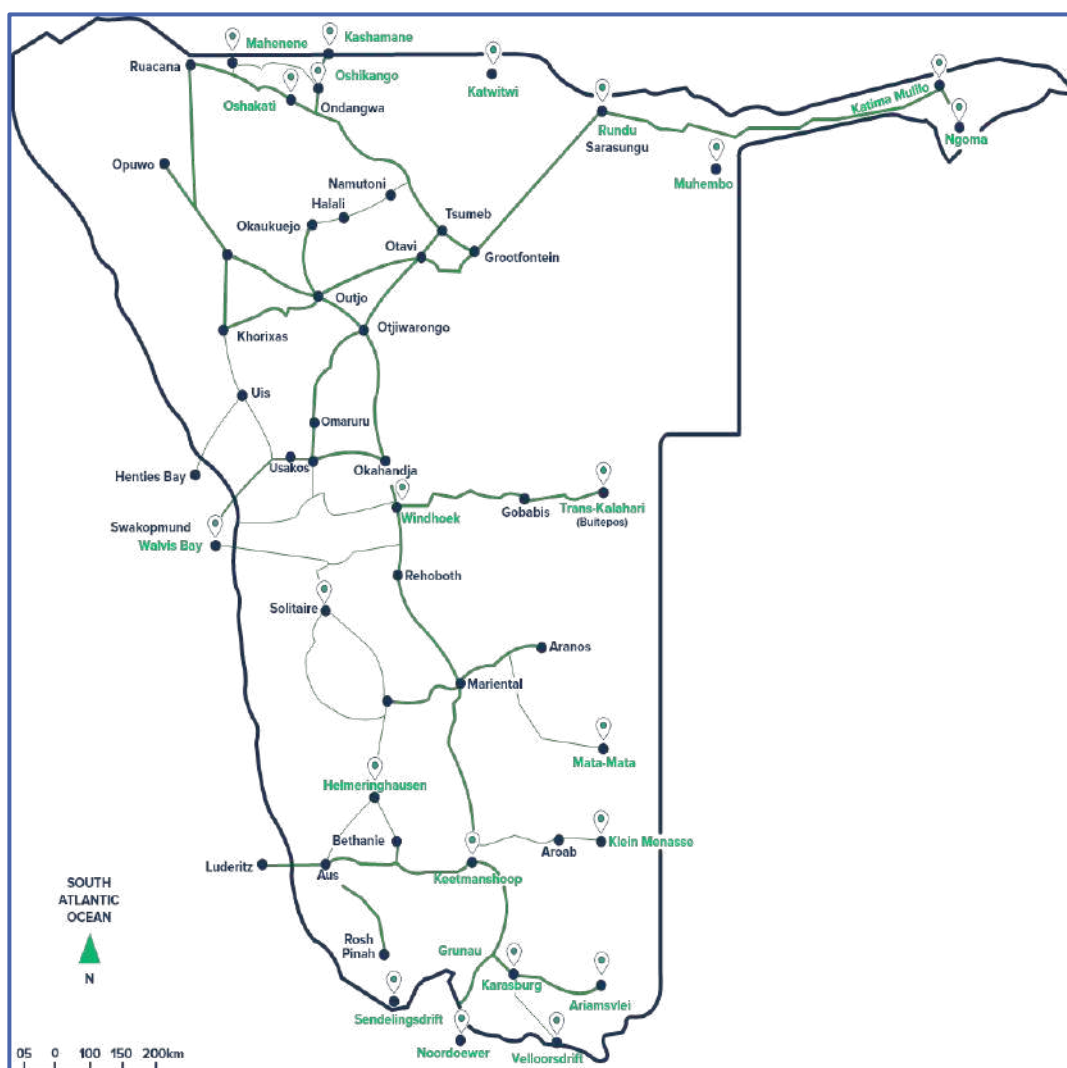


Figure 9: Places of Entry / Exit Across Namibia

2.1.3 In order to determine the location for the Study, the NTWG considered the place of entry/exit with the highest volumes of trade and FOB value recorded from 1 April 2021 to 31 March 2022. It can be construed from the Table and Figures below that the highest FOB value for imports was recorded at Walvis Bay Port (N\$59.0 billion), Katima Mulilo Border Post (N\$34.5 billion) Ariansvlei Border Post (N\$ 27.3 billion) and Trans Kalahari Border Post (N\$16.0 billion). The highest FOB value for exports was recorded at Walvis Bay Port (N\$63.3 billion), Eros Airport (N\$- 15.6 billion) and Lüderitz Port (N\$ 11.2 billion), pointing to the Port of Walvis Bay as an important place of entry/exit for the Study to be carried out there.

OFFICE	IMPORTS	
	Total declarations	Total FOB Value (N\$)
Ariamsvlei Border Post	290 892	27 387 747 322
Eros Airport	61 313	3 466 523 655
FP Du Toit	61 694	3 256 217 688
Gobabis Office	18	1 429 900
Grootfontein Office	1	27 001
Hosea Kutako International Airport	9 779	2 940 692 322
Impalila Island Border Post	271	5 209 180
Kashamane Border Post	1	1600
Katima Mulilo Regional Office	121	16 043 876
Katwitwi Border Post	109	11 248 840
Keetmanshoop Regional Office	30	34 972 605
Lüderitz Port	13 204	5 391 882 171
Klein Manase Border Post	0	0
Mohembo Border Post	428	84 765 979
Ngoma Border Post	2 979	620 904 250
Noordoerwer Border Post	227 884	10 775 636 782
Omahenene Border Post	7	21 000
Ondangwa Airport	1	75 000
Oranjemund Border Post	181	25 689 257
Oshakati Regional Office	46	209 389 672
Oshikango Border Post	1942	400 672 032
Otjiwarongo Office	4	84 800
Rundu Regional Office	61	2 951 790
Sarasungu Border Post	136	4 438 993
Trans Kalahari Border Post	110 727	16 073 725 534
Tsumeb Office	20	337 722 720
Walvis Bay Airport	292	32 531 857
Walvis Bay Port	22 297	59 028 433 780
Katima Mulilo Border Post	12 981	34 574 577 619
Windhoek Warehouse Office	248	4 766 470 900
Windhoek Regional Office	144	24 315 316
Windhoek Excise Office	195	1 254 414 032
Total	818 006	170 728 817 473

Table 7: Total Declarations (FOB) for Imports at Places of Entry / Exit in Namibia for financial year 2021/2022 (1 April 2021 - 31 March 2022)

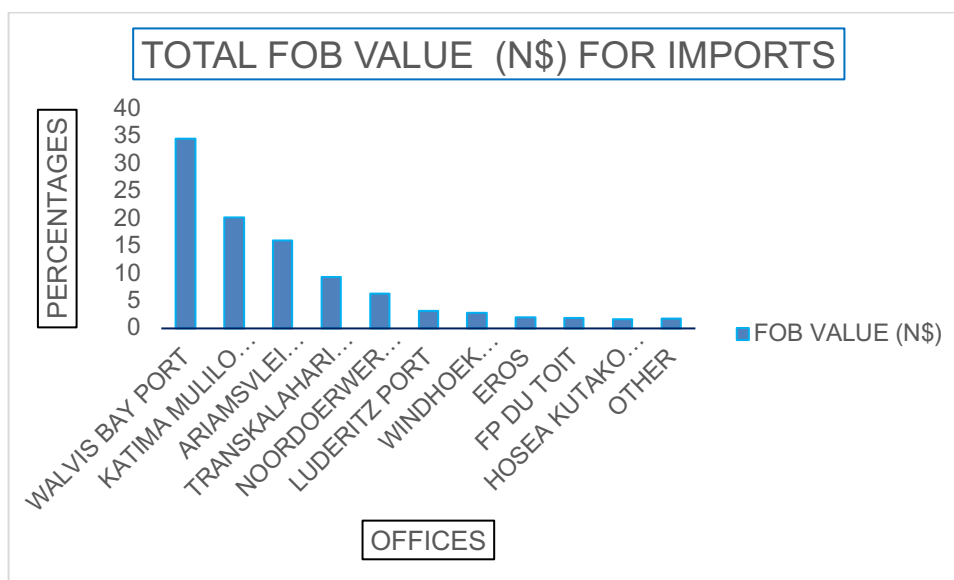


Figure 10: Import (FOB) Value for Places of Entry / Exit in Namibia for financial year 2021/2022 (1 April 2021 - 31 March 2022)

EXPORTS		
OFFICE	Total declarations	Total FOB Value (N\$)
Ariamsvlei Border Post	16 109	3 614 011 417
Eros Airport	11 325	15 645 187 114
FP Du Toit	0	0
Gobabis Office	1	64800
Grootfontein Office	0	0
Hosea Kutako International Airport	2 868	7 455 218 011
Impalila Island Border Post	1	208 825
Kashamane Border Post	0	0
Katima Mulilo Regional Office	0	0
Katwitwi Border Post	83	17 449 068
Keetmanshoop Regional Office	0	0
Lüderitz Port	1 991	11 290 527 422
Klein Manase Border Post	0	0
Mohembo Border Post	204	19 232 300
Ngoma Border Post	4251	480 793 155
Noordoerwer Border Post	30 242	15 078
Omahenene Border Post	0	0
Ondangwa Airport	0	0
Oranjemund Border Post	15	19 612 142
Oshakati Regional Office	0	0

Oshikango Border Post	11 568	369 085 236
Otjiwarongo Office	0	0
Rundu Regional Office	3	237 975
Sarasungu Border Post	462	6 936 372
Trans Kalahari Border Post	22 014	5 198 366 690
Tsumeb Office	0	0
Walvis Bay Airport	14	620 805 646
Walvis Bay Port	14 094	63 355 853 413
Katima Mulilo Border Post	15 891	4 721 525 359
Windhoek Warehouse Office	157	4 721 525 359
Windhoek Regional Office	0	0
Windhoek Excise Office	0	0
Total	116 501	123 152 431 979

Table 8: Total Declarations (FOB) for Exports at Places of Entry / Exit in Namibia for financial year 2021/2022 (1 April 2021 - 31 March 2022)

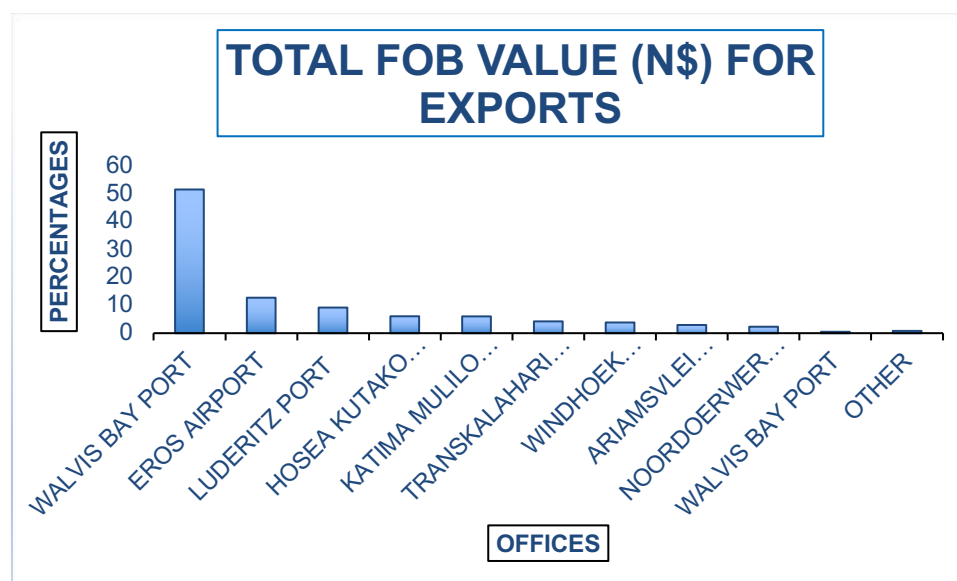


Figure 11: Export (FOB) Value for Places of Entry/Exit in Namibia for financial year 2021/2022 (1 April 2021 - 31 March 2022)

OFFICE	TRANSIT	
	Total declarations	Total FOB value (N\$)
Ariamsvlei B Post	23 374	1 775 871 528
Eros Airport	1 750	51 228 382
FP Du Toit	0	0
Gobabis Office	0	0
Grootfontein Office	0	0
Hosea Kutako International Airport	3 916	548 283 416
Impalila Island B Post	0	0
Kashamane B Post	0	0
Katima Mulilo R Office	0	0
Katwitwi B Post	99	11 192 037
Keetmanshoop R Office	0	0
Lüderitz Port	4	1 104 163
Klein Manase B Post	0	0
Mohembo Border Post	154	28 795 604
Ngoma Border Post	0	0
Noordoerwer Border Post	15 078	2 846 412 912
Omahenene Border Post	0	0
Ondangwa Airport	1	75 000
Oranjemund Border Post	0	0
Oshakati Regional Office	0	0
Oshikango Border Post	1032	156 435 502
Otjiwarongo Office	0	0
Rundu Regional Office	25	1 238 192
Sarasungu Border Post	0	0
Trans Kalahari Border Post	20 212	1 403 603 832
Tsumeb Office	0	0
Walvis Bay Airport	413	8 045 365
Walvis Bay Port	27 572	3 958 249 134
Katima Mulilo Border Post	3 154	653 709 233
Windhoek Warehouse Office	0	0
Windhoek Regional Office	0	0
Windhoek Excise Office	0	0
Total	115 937	9 184 951 099

Table 9: Total Declarations (FOB) for Transit at Places of Entry / Exit in Namibia for financial year 2021/2022 (1 April 2021 - 31 March 2022)

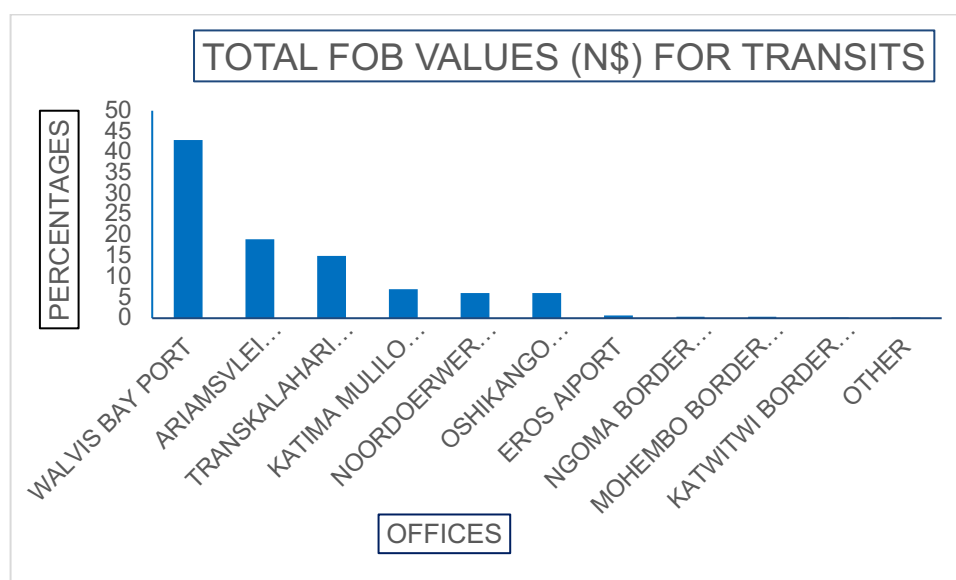


Figure 12: Transit (FOB) Value for Places of Entry / Exit in Namibia for financial year 2021/2022 (1 April 2021 - 31 March 2022)

2.1.4 The figures above clearly show that the point of entry/exit with the highest FOB value for imports, exports and transit is Walvis Bay and for that reason the Port of Walvis Bay was selected for the TRS pilot Study.

2.2 Revenue Collection

2.2.1 Revenue Collection and Contribution from Import Taxes

NamRA remains the main revenue administration of the country, both from import/export duties and taxes through the Department of Customs and Excise (DCE) and from domestic taxes through the Department of Domestic Taxes (DT) respectively. DCE assesses and collects duties and taxes on direct imports such as Customs duties, VAT, Ad Valorem duty, Countervailing duties, Anti-dumping, Safeguarding duties, and Environmental levy guided by VAT Act 10 of 2000 and Customs and Excise Act 20 of 1998 as amended. In addition, there are instances where penalties are issued and collected for various offenses relating to imports as well as from auction of forfeited goods. No imports are released without payment of duties and taxes unless the agent/importer has a credit account with NamRA, or imports that only attract VAT which may be deferred to a VAT account that is payable on the 20th of the following month.

This revenue collected is pivotal for driving the National development agenda in terms of financing the public health sector, education, pension for the elderly and vulnerable in society, infrastructure, provision of other services as well as payment of salaries for public servants and other service providers. Revenue contributes to economic growth, creation of a conducive environment to attract investment and ease of doing business as well as to overall sustainable development.

2.2.2 Revenue Earning from Transit Cargo

On transit consignment, the government earns revenue but not through direct duties and taxes collected by NamRA as there are no direct duties and taxes applicable on transit cargo. The only revenue earned is on a N\$1 .00 revenue stamp affixed to the SAD500, applicable to all declaration modes. The revenue stamps are sold by Namibia Postal Services. Occasionally, the clearing agents lodge a provisional payment if they do not want to furnish a bond guarantee and this payment is refundable on provision of proof that the goods left the country. Other forms of revenue streams for the government are derived from other sectors along the corridors to and from the Port of Walvis Bay through entry/exit points.

Namibia Ports Authority derives income from/on:

- Docking of vessels.
- Vessel operations
- Storage of cargo

Walvis Bay Stevedoring is the only company in the Port that is contracted to assist with cargo operations apart from Namport.

- Cargo operation and handling in the Port.

Fuel Service Station derives income from:

- Provision of fuel and lubricants to vehicles in-transit and vehicles carrying /transporting goods that transit through Namibia.

Namibia Traffic Information System derives revenue from:

- Special permit fees for transit vehicles driving on national roads.

Road Fund Administration derives income from:

- Cross border permit charges for transit vehicles driving on national roads.

Clearing and Forwarding Agents derive income from:

- Clearing and forwarding fees.

Transporters derive income from:

- Transportation of cargo either just within Walvis Bay or across the borders.

Warehouse Operators derive income from:

- Storage charges

2.3 Walvis Bay Port

2.3.1 The Walvis Bay Port is strategically located halfway down Namibia's coast and provides an easy and fast shipping route between Southern Africa, Europe, the Far East, and the Americas. This is Namibia's largest commercial Port, receiving about 1,592 vessels, and handling about 6.5 million tons of cargo per annum. Namport complies with the International Ship and Port Facility Security code (ISPS) and remains certified for the following ISO standards:

ISO 45001:2018 (Occupational Health and Safety Management)

ISO 9001:2015 (Quality Management)

ISO 14001:2015 (Environmental Management)

2.3.2 The Port handles container imports, exports and transshipments, and bulk and break-bulk volumes of various commodities. The Port boasts a throughput capacity of 750,000 TEUs and can handle ten million tons of bulk cargo per year.

2.3.3 Namport has developed and improved its cargo-handling facilities over the years to handle a higher throughput of volumes with greater efficiency. The planned road and rail transport upgrades will support the Namibian Ports to remain the preferred gateway to and from the SADC region. These upgrades

will reduce transit times and provide alternative transport corridors. The Port's legal district stretches from the current Port northwards up to Patrysberg, close to Swakopmund.

- 2.3.4 The Port is ideally situated to serve Southern Africa's landlocked countries with links to Namibia's air, rail, and road networks. The Port's main transport arteries are the Trans-Kalahari Corridor, Trans-Cunene Corridor, and the Walvis Bay-Ndola-Lubumbashi Development Road.
- 2.3.5 With mild weather conditions, delays are rare and turnaround times are highly competitive. Handling times for container vessels are around 24 to 48 hours (about 2 days), depending on volumes per call. For bulk vessels, the average handling time is between 72 to 120 hours (about 5 days), depending on tonnage and shipment and for break-bulk vessels, this averages between 18 to 20 hours.
- 2.3.6 The Port is a deep-water harbor comprising three sections: the South Port, the Fishing Harbor, and the North Port. A natural bay protects deep-water anchorage. The Port of Walvis Bay comprises 11 commercial berths, a tanker jetty, and a dedicated passenger berth for accommodating cruise and passenger vessels. The container terminal established in 2019 has an additional 600-meter-long quay wall with a maximum water depth of -16.0 meters.
- 2.3.7 The Walvis Bay Port offers ship repair facilities, including the Syncrolift, with a lifting capacity of up to 2,000 tons and three floating docks operated by Namport's subsidiary, Namibia Drydock and Ship Repair (Pty) Ltd (Nam dock), with a combined lifting capacity of 29,500 tons.



Figure 13: Walvis Bay Port

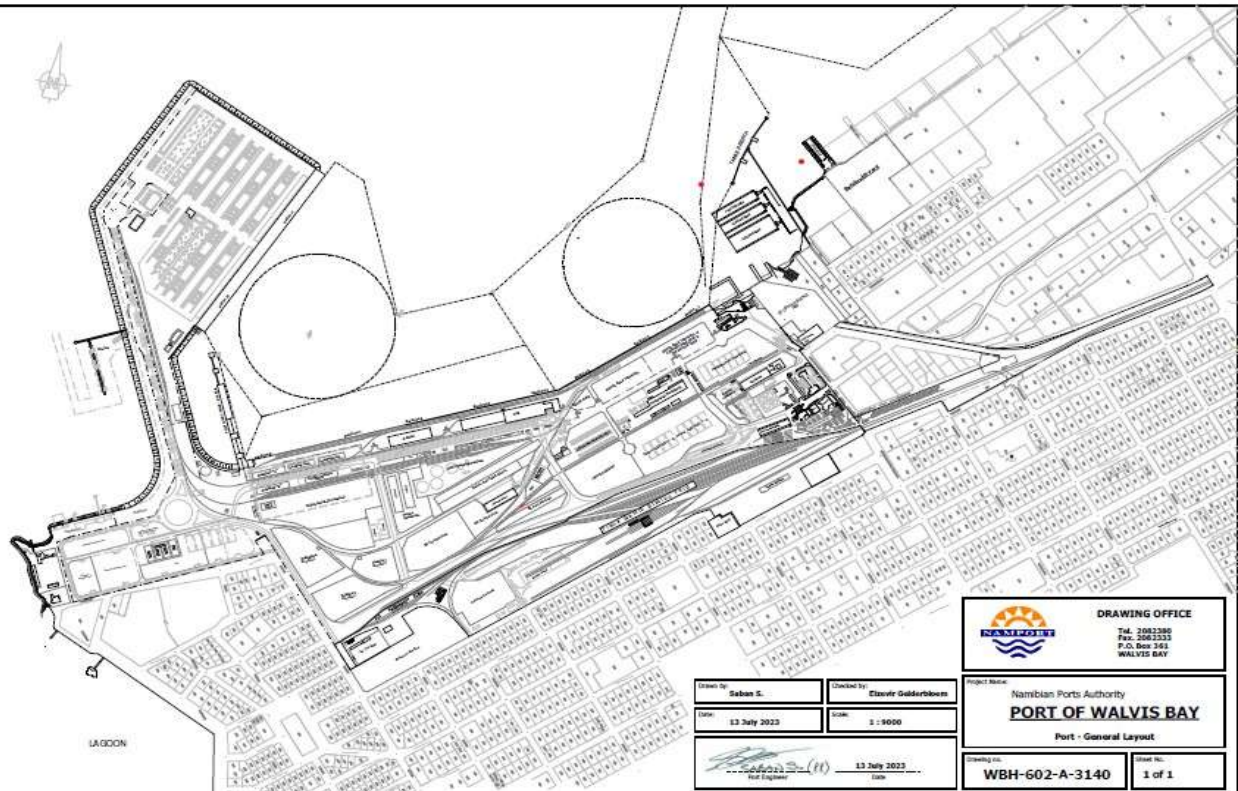


Figure 14: Map of the Walvis Bay Port

2.4 Import Clearance

2.4.1 The key players in the clearance process are shipping lines, Namport, Clearing Agents and Customs. However, depending on the goods being imported or exported, other government agencies are also involved. This is in the case of restricted and prohibited goods.

Imports

2.4.2 The clearance process starts when the shipping line submits manifests on the ASYCUDAWorld System electronically, the cargo manifest is submitted seventy- two (72) hours before the vessel docks in the Port. At that time, the clearing agents/importers will have access to the waybill. This means that if the agents/importers have the supporting documents, they may frame the SAD500/entry or declaration. This allows them to pre-clear the goods and such provision for advance lodging of documents in electronic format for pre-arrival processing of documents complies with Article 7.1 of the WTO TFA.

2.4.3 Once that is done, the agents/ imports submit the declaration to Customs by registering it on the system and then goes through the following process:

- a. The declaration/ SAD 500 is assessed.
- b. After assessment, the declaration will be sent to the cash office for payment of duties and taxes if any for imports for home consumption, whilst for temporary importation, or importation in transit if provisional payment or a surety bond will be lodged to cover potential duties and taxes.
- c. If there are no duties and taxes to be paid or if the importer has a credit account, the declaration will be released.
- d. The declaration will then be exited and sorted/stamped and placed in the respective clearing agent/importer's pigeonhole for collection.
- e. The clearing agent/importer will then collect the finalized declaration and submit a lading order for Customs stamp.
- f. The clearing agent/importer submits the lading order to Namport for release approval.
- g. The clearing agent/importer submits the landing order at the shipping line for release approval.

- h. Importer/clearing agent physically gets the goods released from Namport into their care.

2.4.4 Note that at any given stage in the clearance process, the declaration may be stopped/flagged for physical examination or queried before proceeding to the next stage. If during examination the goods do not meet the requirements, they may be detained or seized and upon meeting the requirements, they proceed to the next stage in the declaration process.

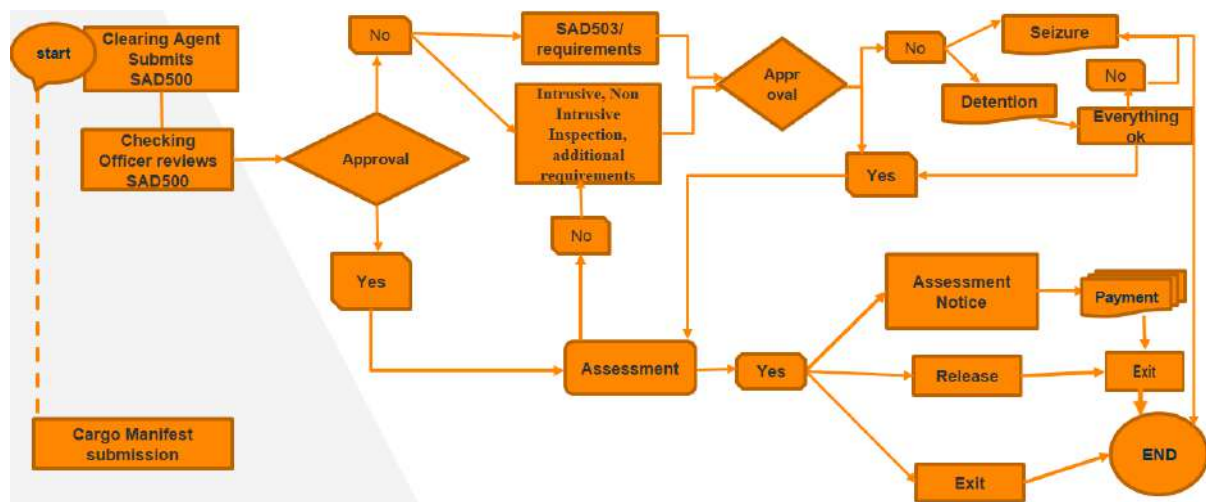


Figure 15: Import Process Flow at Walvis Bay Port

2.4.5 There are several border Agencies operating in Walvis Bay. Some border agencies, such as the Port Health Division, are physically present at the Walvis Bay Port and others, such as the Communication Regulatory of Namibia are not located in the Port.

No.	BORDER AGENCIES	REGULATED PRODUCTS
1.	Ministry of Home Affairs, Immigration, Safety and Security (Immigration)	Facilitate the movement of migrants,
2.	Namibian Police	Arms, ammunition, explosives, and security services
3.	Ministry of Health and Social Services (Port Health Unit)	Responsible for precautionary measures against communicable diseases and Public Health Emergency of International Concern including food, food products,

		animals and animal products, chemicals, and radioactive materials.
4.	Medical Regulatory Council of Namibia (MRCN)	Medicaments and medical equipment
5.	Ministry of Agriculture, Water & Land Reform (Department of Veterinary Services)	Animal and animal products and phytosanitary products
6.	Namibia Agronomic Board	Control of cross border flow of agronomic and horticultural products
7.	Meat Board of Namibia	Meat and meat products
8.	Ministry of Industrialization & Trade	Restrictions and prohibitions
9.	Ministry of Mines and Energy	Minerals and energy resources
10.	Ministry of Environment, Forestry and Tourism	Convention on International Trade in Endangered Species (CITES) products
11.	Communication Regulatory Authority of Namibia (CRAN)	Broadcasting and telecommunication devices

Table 10: Government Offices, Ministries and Agencies located in Walvis Bay

2.4.6 There are key commodities traded from Walvis Bay. Upon careful analysis, these commodities include distillate fuel and petrol that carry a high Customs value.

HS	GOOD DESCRIPTION	CUSTOMS VALUE (N\$)
27101230	---Distillate fuel, as defined in a	15 744 072 653,42
27101202	---Petrol, as defined in Additional	5 355 580 559,80
27101207	---Aviation kerosene, as defined in	1 529 080 659,42
27101235	---Residual fuel oils, as defined i	852 461 782,21
17019900	--Other: Cane or beet sugar, in soli	746 899 502,74
25030000	Sulphur of all kinds (excl. sublime	631 941 130,13
10019900	--Other seed of Wheat and meslin	490 130 849,99
87041090	other dumpers designed for off high	244 622 481,14
03074300	-- Frozen	238 741 012,02

85176900	--Other apparatus for transmission/reception	193 383 082,60
39069090	other acrylic polymers in primary	187 053 696,32
28201000	--Manganese dioxide	164 487 493,66
11071020	Malt of barley not roasted	162 120 999,00
31023000	--Ammonium nitrate	151 185 685,95
03035300	--Sardines (sardine pilchardus)	146 839 011,90
39140000	Ion-exchangers based on polymers of	143 075 431,32
11071090	other malt roasted or not, not else	132 982 247,47
40118020	Having a rim size of 91 cm or more	132 276 638,13
73261100	Grinding balls... for mills, forged	130 558 004,28
84749000	Parts of machinery of 84.74	123 357 405,50
03033300	--Sole (SOLEA SPP)	122 624 554,05
30049090	-- Other Containing alkaloids or de	110 839 068,49
17011400	--Other polyethylene having a specie	106 280 597,87
76141000	--Other Cane sugar	95 165 308,93
84295190	Cables... of aluminium, with steel	95 153 362,77
28371100	---Other front-end shovel loaders n	93 620 413,62

Table 11:Top 25 Commodities at HS 06- Digit Level

2.4.5 In order to understand and simplify the role of Government Offices, Ministries and Agencies involved in border processes at Walvis Bay, the following key documents are required by relevant authorities for the requisite permit to be issued:

	BORDER AGENCIES	SUPPORTING DOCUMENTS
1.	Ministry of Home Affairs, Immigration, Safety and Security (Immigration)	Passport and visas
	Namibian Police	Import/Export/Transit Permit for Explosives, Weapons, and Radioactive Materials, Police Clearance for Vehicles: Supplier Invoice, Shipping Documents, Export Permit from Country of Origin, and Import Permit at Country of Destination for in-transit cargo
2.	Ministry of Health and Social Services (Port Health Unit)	Import/Export/Transit Permit for Medication and Radioactive Materials: Supplier Invoice, Shipping Documents, Export Permit from Country of Origin, and Import Permit at Country of Destination for in-transit cargo
3.	Medical Regulatory Council of Namibia	Import/Export Permit for Medication and is being issued in Windhoek only, Supplier Invoice, Shipping Documents, Export Permit from Country of Origin, and Import Permit at Country of Destination for in-transit cargo, medicine registration with MRCN for local consumption.
4.	Ministry of Agriculture, Water & Land Reform Department of Veterinary Services	Import/Export/Transit Permit for Agricultural Products, Supplier Invoice, Shipping Documents, Export Permit from Country of Origin, and Import Permit at Country of Destination for in-transit cargo
5.	Namibia Agronomic Board	Import/Export/Transit Permit for Agricultural Products, Supplier Invoice, Shipping Documents, Export Permit from Country of Origin, and

		Import Permit at Country of Destination for in-transit cargo
6.	Meat Board of Namibia	Import/Export/Transit Permit for Animal Products, Supplier Invoice, Shipping Documents, Export Permit from Country of Origin, and Import Permit at Country of Destination for in-transit cargo
7.	Ministry of Industrialization & Trade	Import and Rebate Permits, Founding Statement or Company Registration, Copy IDs of Company Directors or Shareholders, Supplier Invoice, Shipping Documents
8.	Ministry of Mines and Energy	Imports/ Export/transit permits for minerals and energy resources. All documents must be in place before the cargo is moved.
9.	Ministry of Environment, Forestry and Tourism	Import/Export/Transit Permit for Plant Products, Supplier Invoice, Shipping Documents, Export Permit from Country of Origin, and Import Permit at Country of Destination for in-transit cargo
10.	Communication Regulatory Authority of Namibia (CRAN)	Type Approval Permit, Founding Statement or Company Registration, Copy IDs of Company Directors or Shareholders, Supplier Invoice, Shipping Documents

Table 12: Supporting Documents Required for the Issue of Permits

2.5 Transit Clearance

2.5.1 Goods in Transit Inbound Clearance Process

The clearance process starts when the shipping line submits the cargo manifest on the ASYCUDA System electronically, seventy-two (72) hours before the vessel arrives in the Port. At that time, the clearing agent/importer will have access to the waybill. This means that if the clearing agent/importer has the supporting documents, they may frame the SAD500/entry or declaration. This allows them to pre-clear the goods.

Once that is done, the clearing agent/ importer submit the declaration to Customs which goes through the following process:

1. The checking officers will check the validity of the declaration against the supporting documents.
2. When the checking officer is satisfied, the declaration will be assessed.
3. If the clearing agent choses not to use the bond, the file will be sent to the cash office for a provisional payment.
4. Then a T1 is generated.
5. Release order generated.
6. Exit note created.
7. File sent to sorting table for stamping.
8. Finalized documents are placed in a pigeonhole for collection.
9. The clearing agent/importer submits the landing order to Namport for release approval.
10. The clearing agent/importer submits the landing order to the shipping line for release approval.
11. Importer/agent physically get the goods released from Namport.

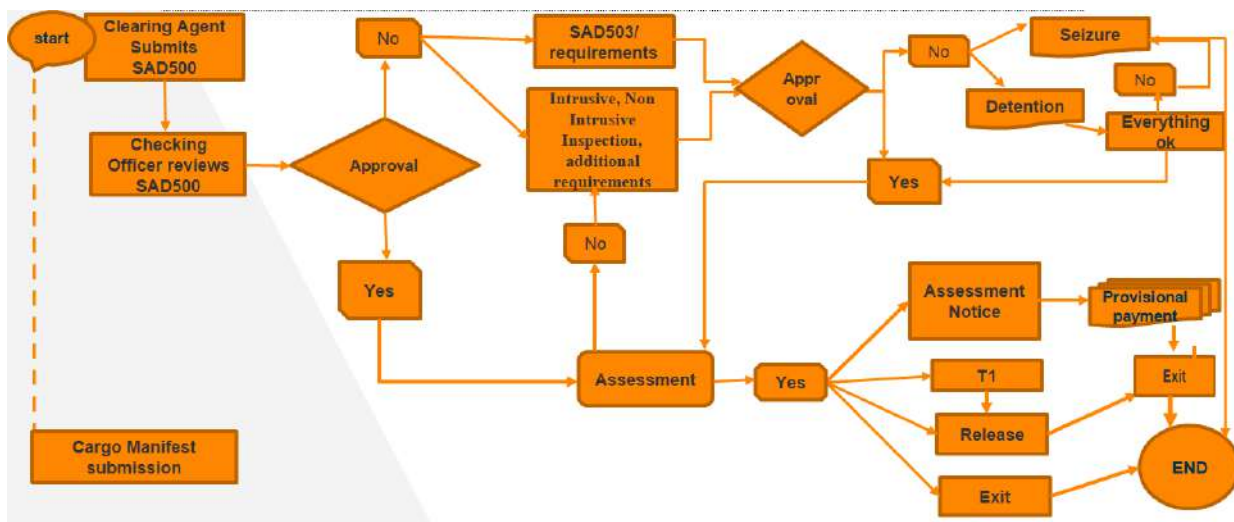


Figure 16: Process Flow for Transit Goods at the Walvis Bay Port

2.5.2 Goods in transit Outbound clearance process

The clearance process starts when the consignment enters the Namibian land border/Airport. The agent frames the entry (SAD 500), and submits the declaration to Customs which goes through the following process:

1. The checking officers will check the validity of the declaration against the supporting documents and verify the goods being declared.
2. When the checking officer is satisfied, the declaration will be assessed.
3. If the agent does not want to make use of a bond, the file will be sent to the cash office for a provisional payment.
4. Then a T1 is generated.
5. A release order is generated for the consignment that came through the land border post.
6. Exit note is created for the consignment that came through the Airport.
7. The consignment is released and proceeds to the Port of Walvis Bay.
8. The clearing agent gets the vessel booking confirmation.
9. The clearing agent then gets a shipping order from Namport.
10. The clearing agent brings the shipping order and a set of the entry processed at the border and the shipping order is endorsed by customs.
11. The clearing agent goes to Namport and the shipping line for shipping order endorsement.

12. The clearing agent takes the consignment into the Port, at the Port gate Namport officials verify the documents and generate a gate in slip for the cargo, the driver goes to Customs for documents, container number and seal verification and Customs endorsement that the goods have entered Namport for export. This process is for containerized cargo.
13. Break bulk cargo follows the same process as the containerized cargo except that there is no gate in slip and in addition, uses a separate gate.
14. The Namport gate slip together with a set of endorsed supporting documents, IM8, release order and T1 must be presented to the validating customs officer sitting at the main office, who will then acquit the T1.

2.6 Exports

The export process at the Walvis Bay Port involves the following key stages:

1. The agent frames an Export entry and submits it with all supporting documents to customs.
2. The checking officers will check the validity of the declaration against the supporting documents.
3. If the checking officer is satisfied, the declaration will be assessed and be released for export.
4. The agent makes a booking confirmation with the shipping lines.
5. The agent gets the shipping order from Namport.
6. The agent takes the consignment into the Port. At the Port gate a set of customs export documents are presented to Namport for gate in process, and the gate in slip is issued. Then the exporter/driver presents a set of processed documents including the gate slip to the customs officer at the gate, and the customs officer will verify whether the container declared on the document is the same as the container being exported.

3.1 Key Stages for the TRS

3.1.1 As previously stated, the WCO Time Release Study is divided into four core phases that are to be followed in a sequential manner until the Study is concluded (leading to a new Study cycle in due course), namely: phase 1: preparation of the Study (i.e. establishment of a working group to determine the scope and design of the Study); phase 2: automatic and manual collection and recording of data; phase 3: verification, analysis of data and conclusions and lastly, phase 4: monitoring and evaluation.

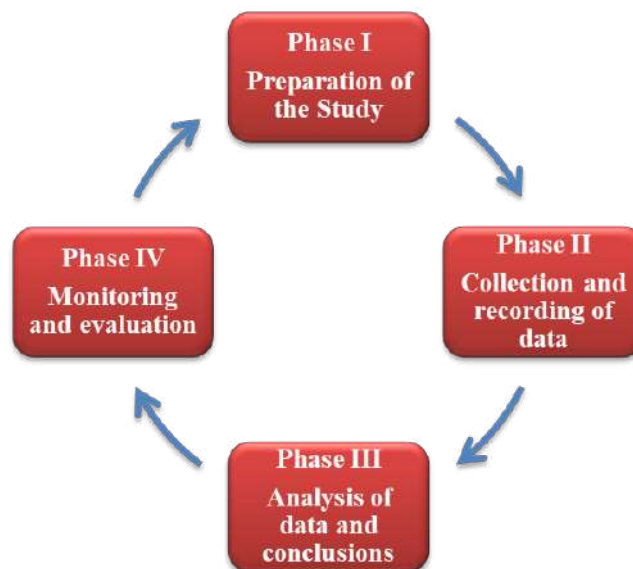


Figure 17:Key Stages for the TRS

3.1.2 Phase I: Preparation of the Study:

This is the most important phase since it determines the design and scope of the Study. Detailed preparation is therefore essential to ensure the success of the Study and the credibility of its results.

3.1.3 Phase II: Collection and Recording of Data:

Data collection is influenced by whether the clearance process is mostly manual or automated. The collection of data involves certain essential elements. Data is collected manually by using questionnaire forms where data cannot be collected electronically. Data can be collected electronically from computer systems and additional electronic devices, which allows Customs administrations, other government agencies and relevant stakeholders to extract their respective time-stamped activity record of the cargo clearance process.

3.1.4 Phase III: Analysis of Data and Conclusions:

It is important to note that any analysis using raw data can only be accurate if all the required data is captured and is of a high quality. Accurate data means it is factual and sufficient to cover relevant processes, intervention points, actions and interventions related to the flow process, so that it can be analyzed within the TRS context. It might be necessary and useful to look at recorded data captured from previous TRS cycles to understand and follow a common approach for a comparative analysis.

3.1.5 Phase IIII: Monitoring and Evaluation:

It is recommended that Customs administrations create a mechanism that will ensure continuous monitoring and evaluation of the implementation of recommendations listed in the TRS Final Report. It is advisable that the entity responsible for monitoring and evaluation be recommended by the TRS Working Group, in consultation with higher-level decision-makers in the respective Customs administration.

3.2 Practical Implementation of the Study in terms of WCO TRS Phases

3.2.1 Preparatory Stage (Support from WCO to prepare for the Project):

The preparatory stage started when the Namibia Revenue Agency (NamRA) joined the WCO's Accelerate Trade Facilitation Programme, as funded by the United

Kingdom's His Majesty's Revenue & Customs (HMRC) on 29 November 2022, to capacitate Namibia to be able to measure the average release time of cargo.

3.2.2 Virtual Capacity Building:

The NTWG received online weekly capacity building sessions offered by the WCO experts and learned from Zambia experience. NamRA officials presented the clearance process for Walvis Bay and the ASYCUDAWorld system.

3.2.3 Establishing the National TRS Working Group:

A Time Release Study National Technical Working Group composed of eighteen (18) NamRA officials and sixteen (16) officials from Other Governmental Organizations and Private Sector was established.

3.2.4 Workshop and Training for the National TRS Working Group:

The Commissioner of the Namibian Revenue Agency (NamRA) launched the TRS for the first time in Namibia on 07 February 2023 and the workshop held to capacitate the National TRS Working Group was from 7-10 February 2022.



Figure 18: Planning Workshop on Data Capturing Points



Figure 19: Planning Workshop on Data Capturing Points



Figure 20: Manual Collection of Data at Data Capturing Points

3.3 Scope, Data Capture Points and Duration

As defined in the terms of reference, the scope of this TRS can be defined in terms of geography, type of goods, type of procedures, duration, and average time to be measured.

Scope	Original criteria
Geographical	From the time the ship docks until the consignment is physically released from the Port.
	<ol style="list-style-type: none"> 1. Containerized and break-bulk cargo. 2. Permanent imports, transit, and warehouse consignments only. 3. Dutiable goods and exempted goods. 4. Goods with commercial value.
	<ol style="list-style-type: none"> 1. Electronic data from ASYCUDA system and manual procedures operated by Customs, private sectors and the other government agencies services provided during clearance of goods. 2. Customs regimes: imports released for consumption and released for warehousing, final exports, and transfers prior to release for consumption. 3. Transit monitoring: manual and electronic cargo tracking system.
Average time to be measured	The average time to be measured covers the clearance process, Customs, the private sector, and the cross-border regulatory agencies.
Duration, period, and timetable	<ol style="list-style-type: none"> 1. Virtual session in December 2022 to January 2023. 2. In the country TRS Launch and workshop took place 7-10 February 2023. 3. The duration of the Study will be 7 to 8 months. 4. Development of Questionnaire and piloting 13-15 February 2023.

	<p>5. Manual Data was collected for the purpose of the Study over a total of 36 days from 16 February 2023 – 24 March 2023.</p> <p>6. Electronic data were collected for the purpose of the Study for a period of 40 days from 27 March 2023 –19 May 2023.</p> <p>7. Data validation, data input into the WCO software, data analysis was done from 22 May 2023 to 16 June2023.</p> <p>8. TRS findings validation with OGAs and private sector was done from 20 to 21 July 2023.</p>
--	--

Table 13: TRS Scoping and Data Capturing Points

3.4 Study Constraints

- Budgeting was not carefully considered /inadequate funding for TRS.
- The customs automated processing system does not have adequate functionality to support TRS.
- The preparation process was done within a limited period.
- The ASYCUDAWorld system was on and off, which affected the data collection process.
- There was a delay in the arrival of vessels from Durban Harbor which contributed to the delay in the collection of completed questionnaires.
- The misunderstanding of some clearing agents about the Study caused the delay in submission of survey questionnaires.
- Some NTWG members are not released by their management to attend the TRS project.

3.5 Validation with ASYCUDA log Reports and Consolidation of TRS Data

Five National TRS Technical Working Group members worked on the validation of ASYCUDA World system log reports and consolidation of TRS data from 22 May 2023 to 03 June 2023. The inputting of TRS data into the WCO TRS software commenced from 05 June 2023 to 09 June 2023, followed by the analysis of data done from 12 June 2023 to 16 June 2023.

4.1 Clearance & Release of Import/Transit Cargo during the Study Period

4.1.1 The distribution of the survey sheets commenced on the 16 February 2023 and ended on the 03 March 2023, with the sample size of 630. There were two distribution points, some questionnaires were dropped at the declarant offices while some were being distributed in the customs office as the declarants were submitting the declarations. Amongst the questionnaires distributed at the declarant's offices 208 were not returned, 41 survey sheets were returned blank 59 are spoiled and that brings us to 322 completed survey sheets that were used for the analysis.

	Minimum	Maximum	Average	Standard Deviation	Average (mean) Percent age
Manifest Submission to Physical exit	7d 20h 46m	96d 3h 6m	19d 7h 32m	12d 11h 43m	55 %

Table 14: Average Clearance Time from Manifest Submission to Physical Exit of Consignment

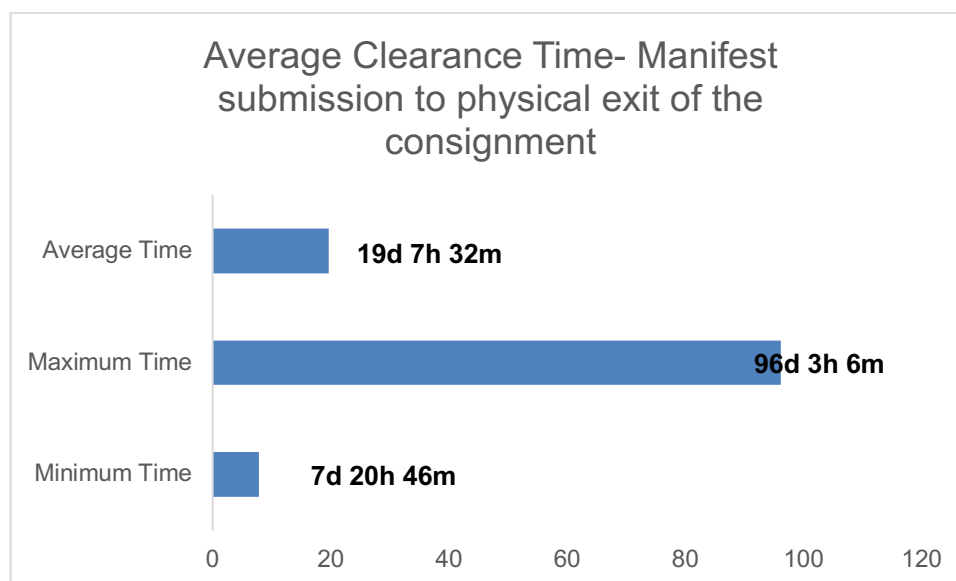


Figure 21: Average Clearance Time from Manifest Submission to Physical Exit of Consignment

4.1.2 The average clearance time it takes to clear a consignment from a point of manifest submission to the physical exit of the consignment at the Port of Walvis Bay is 19 days 7 hours and 32 minutes, with the minimum clearance time of 7 days 20 hours and 46 minutes while the maximum clearance time is 96 days 3 hours and 6 minutes. The standard deviation is 12 days 11 hours and 43 minutes, which indicates that the data points are clustered around the average time, and this shows that the data is more reliable.

4.1.3 However, the average clearance time could have been less than 19 days 7 hours and 32 minutes, but there were unusual vessel delays from the Port of Durban during the Study period, consequently the delay influences all the findings.

4.2 Port Throughput

4.2.1 Port throughput measures reflect the amount of cargo or number of vessels the Port handles over time. Thirty-five (35) vessels arrived at the Port of WVB during the Study period with a total number of 24 938 TEU's.



Figure 22: Vessels Arriving at the Walvis Bay Port

	Minimum Time	Maximum Time	Average Time	Average Percentage (%)
Time taken to offload the vessel	0d 0h 30m	2d 15h 19m	0d 22h 45m	50

Table 15: Time Taken for Vessels to Unload at the Walvis Bay Port

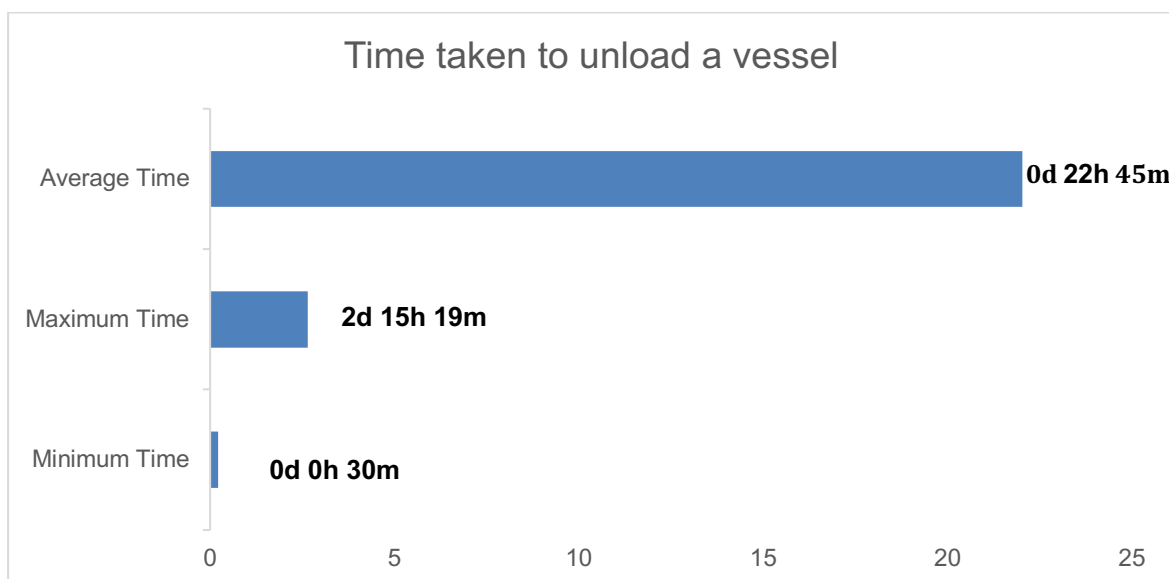


Figure 23: Time Taken for Vessels to Unload at the Walvis Bay Port

4.2.2 The average time it takes to unload a vessel at the Port of Walvis Bay is 22 hours and 45 minutes, with the minimum time of 30 minutes. The maximum time is 2 days 15 hours and 19 minutes.

	Vessel Name	Shipping Line	Arrival Date	Time	Cargo Start Ops	Time	Cargo Complete Ops	Time
1	Kmarin Atlantica	Maersk	02-Feb-23	10:30	02-Feb-23	11:56	03-Feb-23	6:18
2	CMA CGM Mozart	CMA CGM	04-Feb-23	9:12	04-Feb-23	10:00	04-Feb-23	11:45
3	MSC Corcovado III	MSC	05-Feb-23	3:18	05-Feb-23	5:25	05-Feb-23	18:05
4	Hanover	ISS	05-Feb-23	22:18	06-Feb-23	0:05	06-Feb-23	18:57
5	Cosco Korea	Comet Skipping	10-Feb-23	5:24	10-Feb-23	7:33	11-Feb-23	1:27
6	Golden Karoo	MACS	08-Feb-23	14:06	08-Feb-23	16:02	10-Feb-23	1:36
7	Green Mountain	MACS	11-Feb-23	7:12	11-Feb-23	9:17	12-Feb-23	15:00
8	Maersk Cape Town	Maersk	11-Feb-23	5:42	11-Feb-23	8:30	12-Feb-23	11:30
9	Msc Capri	Msc	13-Feb-23	2:48	13-Feb-23	4:07	13-Feb-23	23:10
10	CMA CGM Almaviva	CMA CGM	14-Feb-23	19:42	14-Feb-23	21:20	15-Feb-23	15:49
11	Luanda Express	HAPAG.AW A	15-Feb-23	19:42	15-Feb-23	23:05	16-Feb-23	5:55
12	Maersk cadiz	Maersk	16-Feb-23	11:36	16-Feb-23	13:27	17-Feb-23	22:00
13	MSC sarya	MSC	21-Feb-23	9:00	21-Feb-23	10:00	21-Feb-23	22:47
14	Carl Schulte	Maersk	23-Feb-23	10:06	23-Feb-23	11:44	24-Feb-23	8:25
15	CMA CGM Rossini	CMA CGM	24-Feb-23	13:06	24-Feb-23	15:33	24-Feb-23	22:48
16	MSC Corcovado III	MSC	25-Feb-23	11:24	25-Feb-23	12:47	25-Feb-23	20:00
17	Red Cedar	MACS	27-Feb-23	6:30	27-Feb-23	8:16	28-Feb-23	17:31
18	Maersk Zambezi	Maersk	02-Mar-23	10:18	02-Mar-23	12:06	03-Mar-23	17:46
18	Blue Master II	MACS	08-Mar-23	22:00	08-Mar-23	23:30	10-Mar-23	10:30
21	APL Charleston	Maersk	10-Mar-23	17:48	10-Mar-23	20:00	11-Mar-23	18:40
22	Maersk Cubango	Maersk	11-Mar-23	21:30	11-Mar-23	23:50	13-Mar-23	5:04
23	ENSENADA	CMA	18-Mar-23	13:30	18-Mar-23	15:00	18-Mar-23	19:00
24	Maersk Sofia	Maersk	14-Mar-23	21:36	14-Mar-23	23:14	15-Mar-23	7:13
25	Golden Karoo	MACS	16-Mar-23	7:12	16-Mar-23	8:30	18-Mar-23	10:00
26	Maersk Karun	Maersk	18-Mar-23	23:42	19-Mar-23	1:00	20-Mar-23	11:20
27	Maersk Sheerness	Maersk	20-Mar-23	22:12	20-Mar-23	23:30	21-Mar-23	16:20
28	MSC Meltemi	MSC	21-Mar-23	20:54	21-Mar-23	22:15	22-Mar-23	9:00

29	MSC Lucia	MSC	22-Mar-23	11:48	22-Mar-23	13:00	23-Mar-23	6:40
30	Maersk Chilka	Maersk	23-Mar-23	17:18	23-Mar-23	19:40	24-Mar-23	16:35
31	Maersk Iyo	Maersk	24-Mar-23	19:48	24-Mar-23	22:14	26-Mar-23	11:45
32	MSC Positano	Maersk	28-Mar-23	11:24	28-Mar-23	13:22	29-Mar-23	8:13
33	Maersk Cabinda	Maersk	29-Mar-23	21:22	29-Mar-23	23:45	30-Mar-23	20:31
34	MSC Janis3	MSC	25-Feb-23	12:00	25-Feb-23	12:30	25-Feb-23	20:00
35	MSC Giada III	MSC	13-Mar-23	8:46	13-Mar-23	9:40	14-Mar-23	1:00

Table 16: Electronic Date Stamps from NamPort during Study Period

4.3 Overview of Imports Clearance Analysis

4.3.1 The average time taken to release containerized cargo at the Port of Walvis Bay is 19 days 16 hours and 10 minutes. The minimum time it takes to release containerized cargo is 7 days 20 hours and 22 minutes with the maximum release time being 96 days 3 hours and 6 minutes.

Time taken from manifest submission to physical exit	Minimum Time	Maximum Time	Average Time	Average Percentage (%)
	7d 20h 22m	96d 3h 06m	19d 16h 10m	53

Table 17: Average Release Times for all Containers

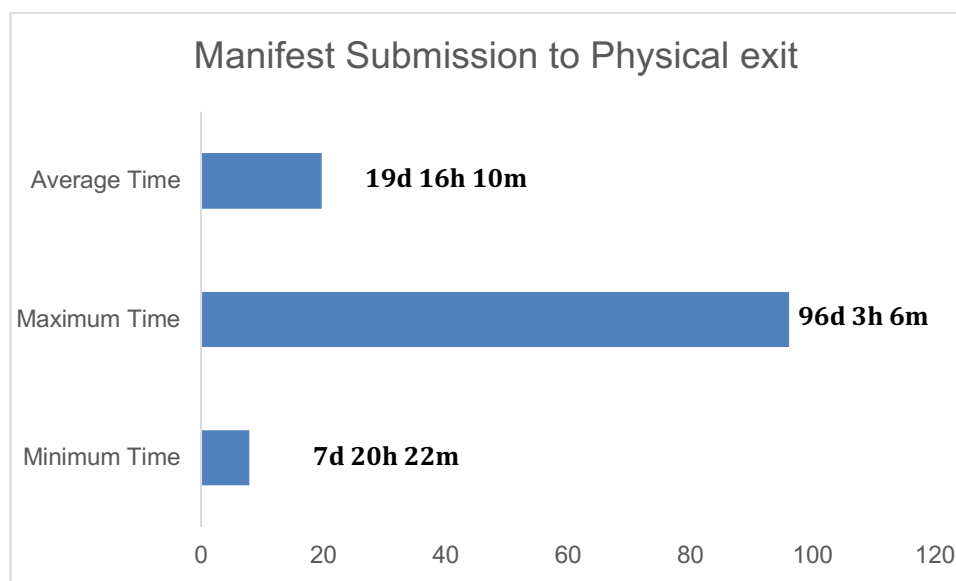


Figure 24: Average Release Times for all Containers

4.3.2 The average time taken to release goods that go through physical inspection from the time of manifest submission to physical exit is 15 days (about 2 weeks) 20 hours and 10 minutes. The delay is attributed to the underutilization of a designated area for physical inspections inside the Port and lack of manpower.

Time taken to physically examine consignments.	Minimum Time	Maximum Time	Average Time	Average Percentage (%)
	6d 3h 49m	41d 22h 44m	15d 20h 10m	62

Table 18: Overall Average Release Times for Physically Examined Consignments

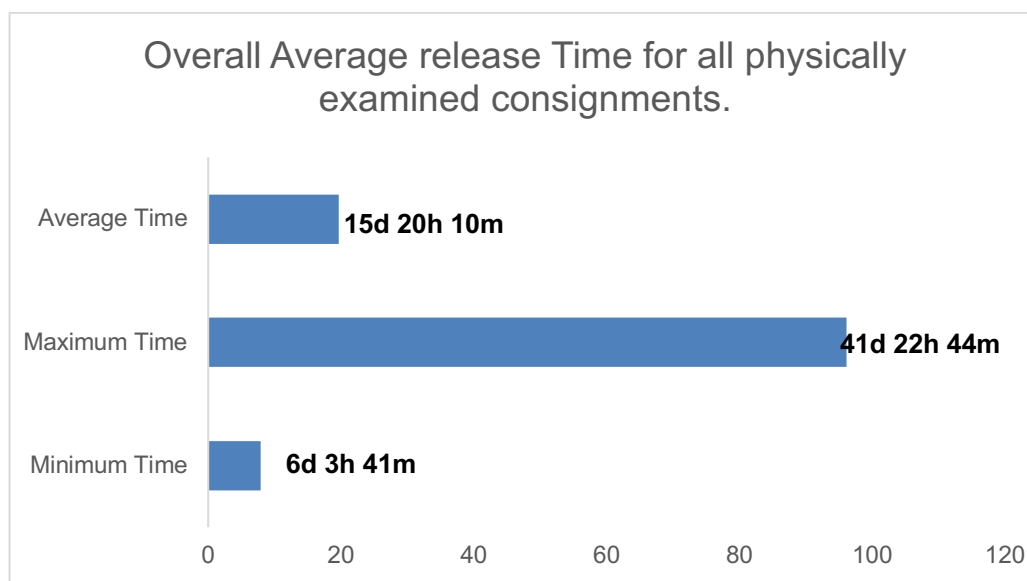


Figure 25: Overall Average Release Times for Physically Examined Consignments

4.3.3 The average time it takes for the consignment to be released from Customs is 8 days, 7 hours and 17 minutes, with the minimum time of 19 hours 48 minutes and the maximum time of 124 days 6 hours and 54 minutes. The delay is attributed to the slowness of the ASYCUDAWorld system and manpower.

Declaration submission to Release order/Exit note	Minimum	Maximum	Average	Average Percentage
	0d 19h 48m	124d 6h 54m	8d 7h 17m	79%

Table 19: Overall Consignment Release Time - Declaration Submission to Release Order / Exit Note

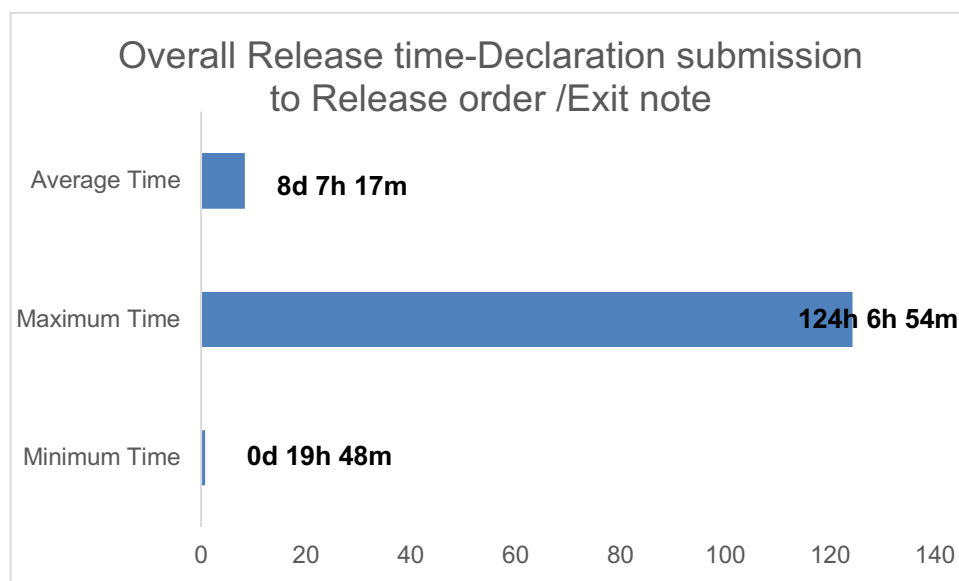


Figure 26: Overall Consignment Release Date - Declaration Submission to Release Order / Exit Note

4.3.3 Once the Release order/Exit note is issued by Customs, the average time it takes for the consignment to physically exit the Port is 9 days, 11 hours and 39 minutes, with the minimum time of 18 hours 49 minutes and the maximum time of 61 days 8 hours and 17 minutes.

Release Order/Exit note to the Physical exit of the consignment	Minimum	Maximum	Average	Average Percentage
	0d 18h 49m	61d 8h 17m	9d 11h 39m	60%

Table 20: Overall Consignment Release Time - Release Order / Exit Note to Physical Exit from Port

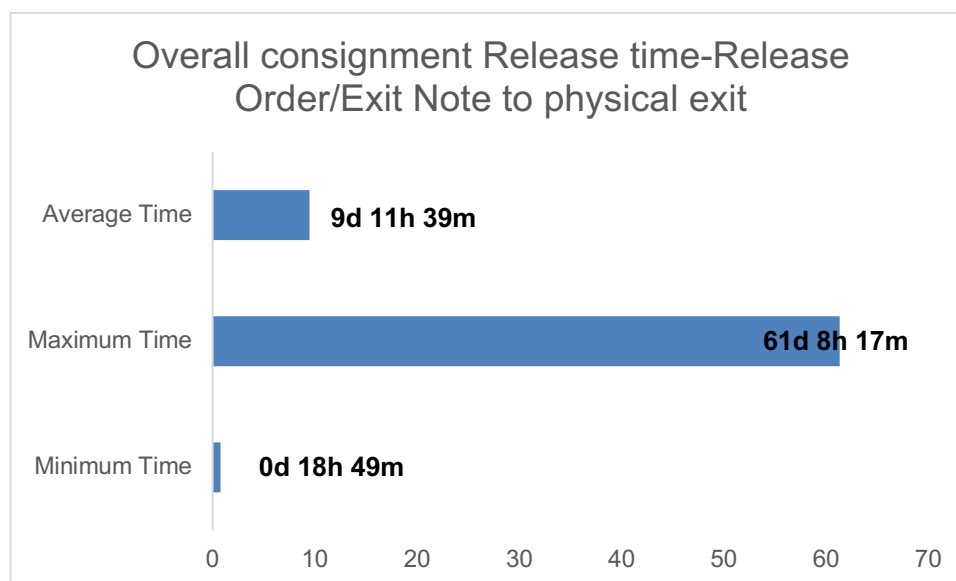


Figure 27: Overall Consignment Release Time - Release Order / Exit Note to Physical Exit from Port

4.4 Other Important Time Release Events

4.4.1 Average Time Taken for Each Declaration Channel from Declaration Submission - Release Order / Exit Note

The average time taken from declaration submission per declaration channel indicates that the red channel takes much time with the average time of 23 days, 13 hours and 19 minutes, followed by the yellow channel with an average time of 7 days 10 hours and 50 minutes and the lowest average time is 6 days 21 hours and 7 minutes for the green channel.

Declaration Channel	Minimum Time	Average Time	Maximum Time	Average Percentages (%)
Green	0d 23h 56m	6d 21h 7m	124d 6h 54m	81
Yellow	0d 10h 31m	7d 10h 50m	32d 1h 17m	76
Red	7d 5h 33m	23d 13h 19m	51d 20h 23m	59
All channels	0d 23h 34m	8d 22h 32m	124d 6h 54m	77

Table 21: Average Time Taken for Each Declaration Channel from Declaration Submission - Release Order / Exit Note

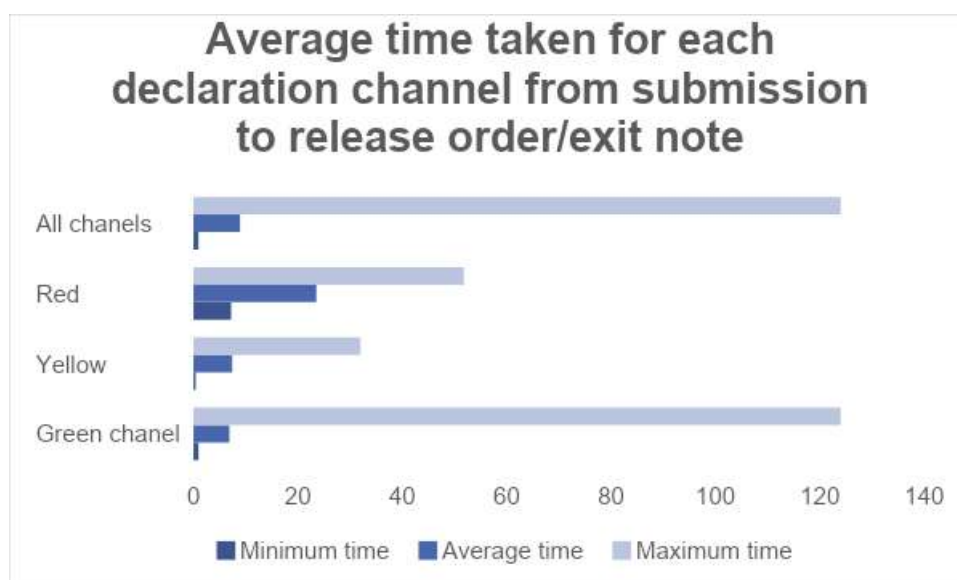


Figure 28: Average Time taken for Each Declaration Channel from Declaration Submission - Release Order / Exit Note

4.4.2 Average Time taken from Arrival of Truck at the Port Gate until the Physical Exit of the Truck

On average it takes 5 hours 21 minutes with the average percentage of 99% from the time the truck arrives at the Port gate, loads the consignment, and exit the Port.

4.6 Detailed Analysis - Imports Clearance

The information for the manual interventions in the Table below is taken from the manual register at the Enforcement Unit of the Western Regional Office in the Sub-Division: Border Control and Operational Compliance. The data recorded is for the period of the Study.

DATE ARRIVED	SERIAL NO:	ENTRY NO.	ENTRY DATE	AGENT	OFFICER ASSIGNED	DATE OF INSPECTION	DATE SENT TO CONTROLLER
16/02/2023	E418	C2960	14/02/2023	PORTSIDE MARINES	VERONICA	16/02/2023	16/02/2023
16/02/2023	E419	C2971	14/02/2023	WOKER FREIGHTS	N/A		

16/02/2023	E420	C2832	13/02/2023	WCB	TRANSFER TO SWAKOP	17/02/2023	
16/02/2023	E421	C2921	14/02/2023	TRADE OCEAN SHIPPING NAMIBIA	ENFORCEMENT UNIT	20/02/2023	20/02/2023
16/02/2023	E422	C2968	14/02/2023		TRANSFERRED TO WINDHOEK	22/02/2023	27/02/2023
16/02/2023	E423	C3042	14/02/2023	EXPRESS SERVICES PTY LTD	TRANSFERRED TO SWAKOP	23/02/2023	28/02/2023
16/02/2023	E424	C2901	13/02/2023	JAQUAR	TRANSFER TO OSHAKATI	17/02/2023	03/08/2023
20/02/2023	E340	C3028	15/02/2023	LOGISTICS SUPPORT SERVICES	TRANSFER TO OTJIWARONGO	22/02/2023	27/02/2023
20/02/2023	E341	C2848	13/02/2023	WBCB	TRANSFER TO WINDHOEK	22/02/2023	27/02/2023
20/02/2023	E342	C3089	16/02/2023	FAIDA TRADING	N/A	21/02/2023	22/02/2023
27/02/2023	E427	C3158	17/02/2023	WOKER FREIGHTS	L.KAMBIDHI	28/02/2023	03/07/2023
27/02/2023	E428	C3335	22/02/2023	KUEHNE & NAGER	C.JOSOB	27/02/2023	28/02/2023
27/02/2023	E429	C3329	21/02/2023	KUEHNE & NAGER	C.JOSOB	27/02/2023	28/02/2023
27/02/2023	E430	C3336	22/02/2023	KUEHNE & NAGER	C.JOSOB	27/02/2023	28/02/2023
27/02/2023	E431	C3320	21/02/2023	TWC	TRANSFERRED TO WINDHOEK	27/02/2023	30/03/2023
27/02/2023	E432	C3346	22/02/2023	SHARAF SHIPPING	L.KAMBIDHI	22/02/2023	03/08/2023
27/02/2023	E433	C3157	17/02/2023	WCB	TRANSFERRED TO WINDHOEK	03/01/2023	30/03/2023
27/02/2023	E434	C3455	23/02/2023	CROSS BORDER	M.MIKA	03/06/2023	03/07/2023

27/02/2023	E437	C3275	21/02/2023	TRANSNATIONAL L&I	L.KAMBIDHI	03/02/2023	03/07/2023
27/02/2023	E438	C3241	20/02/2023	LSS	TRANSFER TO OTJIWARONGO	28/02/2023	03/10/2023
27/02/2023	E439	C3449	23/02/2023 2	FAIDA	E. MPOLON GELA	27/02/2023	
27/02/2023	E440	C3103	16/02/2023	DUNES	E. MPOLON GELA	27/02/2023	
27/02/2023	E441	C3444	22/02/2023	KUEHNE & NAGER	C.JOSOB	27/02/2023	28/02/2023
27/02/2023	E442	C3445	22/02/2023	KUEHNE & NAGER	C.JOSOB	27/02/2023	28/02/2023
27/02/2023	E443	C3447	22/02/2023	KUEHNE & NAGER	C.JOSOB	27/02/2023	28/02/2023
27/02/2023	E444	C3448	22/02/2023	KUEHNE & NAGER	C.JOSOB	27/02/2023	28/02/2023
27/02/2023	E445	C3446	22/02/2023	KUEHNE & NAGER	C.JOSOB	27/02/2023	28/02/2023
27/02/2023	E446	C3336	22/02/2023	KUEHNE & NAGER	C.JOSOB	27/02/2023	28/02/2023
27/02/2023	E447	C3333	22/02/2023	KUEHNE & NAGER	C.JOSOB	27/02/2023	28/02/2023
27/02/2023	E448	C3351	22/02/2023	KUEHNE & NAGER	C.JOSOB	27/02/2023	28/02/2023
27/02/2023	E449	C3306	21/02/2023	NARA	F. SIKOPO	28/02/2023	03/01/2023
27/02/2023	E450	C3255	22/02/2023	NARA	E. MPOLON GELA	28/02/2023	03/02/2023
27/02/2023	E451	C3222	20/02/2023	NARA	F. SIKOPO	28/02/2023	03/01/2023
27/02/2023	E452	C3243	20/02/2023	LSS	TRANSFERRED TO OTJIWARONGO	28/02/2023	
27/02/2023	E453	C3328	21/02/2023	CONDOR	A. MUNGAMBA	16/03/2023	16/03/2023
27/02/2023	E456	C3431	22/02/2023	LSS	F. SIKOPO	03/03/2023	
27/02/2023	E457	C3249	20/02/2023	NARA	F. SIKOPO	28/02/23	28/02/2023

27/02/2023	E459	C3263	21/02/2023	PLANET AFRICA I	P. NDELELW A	28/02/2023	28/02/2023
27/02/2023	E460	C3298	21/02/2023	TRANSNA TIONAL L& I	A. MUHINDA	14/03/2023	15/03/2023
27/02/2023	E463	C3345	22/02/2023	LSS	L.KAMBID HI	03/07/2023	03/09/2023
27/02/2023	E464	C3476	23/02/2023	WCB	TRANSFE RRED TO WINDHOE K	23/02/2023	13/03/2023
27/02/2023	E465	C3460	23/02/2023	AIRWINGS	TRANSFE R TO WINDHOE K	28/02/2023	30/03/2023
27/02/2023	E466	C3220	20/02/2023	ATLENTIC IMPORT S	V.IIPWAA KENA	28/02/2023	03/01/2023
28/02/2023	E471`	C3247	22/02/2023	PLANET AFRICA I	P. NDELELW A	28/02/2023	
28/02/2023	E472	C3449	23/02/2023	FAIDA	E. MPOLON GELA	27/02/2023	28/02/2023
28/02/2023	E473	C3495	23/02/2023	COASTAL IMPORT AND EXPORT	CCP	03/01/2023	03/02/2023
28/02/2023	E474	C3486	23/02/2023	DESERT CLEARIN G	L.KAMBID HI	03/06/2023	03/07/2023
28/02/2023	E475	C3497	23/02/2023	DESERT CLEARIN G	L.KAMBID HI	03/06/2023	03/07/2023
28/02/2023	E476	C3475	23/02/2023	DESERT CLEARIN G	L.KAMBID HI	03/06/2023	03/07/2023
28/02/2023	E477	C3101	23/02/2023	PLANET AFRICA I	CCP	03/03/2023	
28/02/2023	E479	C2311	23/02/2023	ANTLANTI C	L.KAMBID HI	03/01/2023	02/03/202
28/02/2023	E480	C3563	23/02/2023	CCS	TRANSFE RRED TO WINDHOE K	03/07/2023	30/03/2023
02/01/2023	E481	C3619	27/02/2023	RHENUS LOGISTIC	TRANSFE R TO WIDHOEK	03/06/2023	30/03/2023

02/01/2023	E482	C3598	27/02/2023	TWC	A. MUHINDA	03/02/2023	02/03/2023
02/01/2023	E483	C3408	27/02/2023	TWC	TRANSFERRED TO WINDHOEK	03/02/2023	30/03/2023
02/01/2023	E484	C3397	27/02/2023	TWC	TRANSFER TO WINDHOEK	03/08/2023	30/03/2023
02/01/2023	E486	C3107	16/02/2023	PORTSIDE MARINES	A. MUNGAMBA	03/02/2023	
02/01/2023	E487	C3091	16/02/2023	EXPRESS SERVICES PTY LTD	A. MUHINDA	23/02/2023	03/02/2023
02/01/2023	E488	C3100	27/02/2023	TWC	CCP	28/02/2023	03/02/2023
02/01/2023	E489	C2078	27/02/2023	ERONGO CLEARING	M.KAHONI	28/02/2023	03/02/2023
02/01/2023	E490	C3469	23/02/2023	TWC	TRANSFERRED TO WINDHOEK	03/02/2023	
03/02/2023	E491	C3669	28/02/2023	CONDOR LSS	CCP	03/03/2023	03/03/2023
03/02/2023	E493	C3578	24/02/2023	KUEHNE & NAGER	C.JOSOB	03/09/2023	03/09/2023
03/02/2023	E494	C3666	28/02/2023	AIRFREIGHT	TRANSFER TO WINDHOEK	28/02/23	30/03/2023
03/02/2023	E495	E2227	28/02/2023	EXPRESS SERVICES PTY LTD	C.JOSOB	08/09/2023	03/09/2023
03/02/2023	E496	C3665	28/02/2023	AIRFREIGHT	TRANSFER TO WINDHOEK	03/07/2023	30/03/2023
03/02/2023	E497	C3646	27/02/2023	KUEHNE & NAGER	C.JOSOB	03/09/2023	
03/02/2023	E498	C3689	28/02/2023	LSS	A. MUNGAMBA	03/08/2023	03/09/2023
03/02/2023	E499	C3680	28/02/2023	CROSS BORDER	M.MIKA	28/08/23	29/03/2023
03/02/2023	E500	C3674	28/02/2023	JAQUAR	CCP	20/03/2023	

03/03/2023	E501	C3658	28/02/2023	LSS	TRANSFERR ED TO OTJIWAR ONGO	03/10/2023	03/10/2023
03/03/2023	E502	C3583	24/02/2023	KUEHNE & NAGER	C.JOSOB	03/09/2023	03/09/2023
03/03/2023	E504	C3681	28/02/2023	CROSS BORDER	M.MIKA	03/06/2023	03/07/2023
03/03/2023	E505	C3631	27/02/2023	CARGO MOVERS	A. MUHINDA	03/08/2023	03/09/2023
03/03/2023	E508	C3688	28/02/2023	KUEHNE & NAGER	C.JOSOB	03/08/2023	
03/03/2023	E509	C3582	24/02/2023	KUEHNE & NAGER	C.JOSOB	03/08/2023	03/08/2023
03/03/2023	E510	C3570	24/02/2023	KUEHNE & NAGER	C.JOSOB	03/08/2023	03/08/2023
03/03/2023	E511	C3656	28/02/2023	KUEHNE & NAGER	C.JOSOB	03/08/2023	03/08/2023
03/06/2023	E514	C3613	27/02/2023	XYZ	TRANSFERR ED TO WINDHOE K	03/06/2023	14/04/2023
03/06/2023	E516	C3766	03/02/2023	KUEHNE & NAGER	C.JOSOB	03/09/2023	03/09/2023
03/06/2023	E517	C3719		KUEHNE & NAGER	C.JOSOB	03/09/2023	03/09/2023
03/06/2023	E518	C683	28/02/2023	KUEHNE & NAGER	A.MUHIND A	03/08/2023	03/10/2023
03/06/2023	E519	C3735	03/01/2023	KUEHNE & NAGER	M.MIKA	17/03/2023	17/03/2023
03/06/2023	E520	C3767	03/02/2023	TWC	L.KAMBID HI	22/03/2023	24/03/2023
03/06/2023	E521	C3758	03/02/2023	AIR FREIGHT	TRANSFERR ED TO WINDHOE K	02/08/2023	20/03/2023
03/06/2023	E522	C3723	03/01/2023	KUEHNE & NAGER	C.JOSOB	03/09/2023	03/09/2023
03/06/2023	E523	C3748	03/02/2023	SINAMA IMPORT & EXPORT	TRANSFERR ED TO WINDHOE K	03/08/2023	30/03/2023
03/06/2023	E524	C3566	24/02/23	TWC	TRANSFERR ED TO WINDHOE K	03/07/2023	04/11/2023

03/06/2023	E525	C3734	03/01/2023	KUEHNE & NAGER	C.JOSOB	03/08/2023	03/08/2023
03/06/2023	E526	C3822	03/03/2023	TRANSNATIONAL L&I	M.MIKA	03/08/2023	
03/06/2023	E527	C3504	23/02/2023	ERONGO CLEARING	TRANSFER TO WINDHOEK	15/03/2023	30/03/2023
03/06/2023	E528	C3797	03/02/2023	TRANSNATIONAL L&I	F. SIKOPO	15/03/2023	17/03/2023
03/06/2023	E529	C3804	03/02/2023	KUEHNE & NAGER	C.JOSOB	03/08/2023	03/08/2023
03/07/2023	E530	C3569	24/03/2023	CCS	TRANSFER TO WINDHOEK	03/07/2023	30/03/2023
03/07/2023	E531	C24146/24150	03/06/2023	WOKER FREIGHTS	L.KAMBIDHI	03/08/2023	03/09/2023
03/09/2023	E532	C3869	03/06/2023	KUEHNE & NAGER	C.JOSOB	03/09/2023	03/09/2023
03/09/2023	E533	C3855	03/03/2023	KUEHNE & NAGER	C.JOSOB	03/09/2023	03/09/2023
03/09/2023	E534	C3799	03/02/2023	WCB	M.MIKA	03/08/2023	14/03/2023
03/09/2023	E535	C3894	03/06/2023	SINAMA IMPORT & EXPORT	TRANSFER TO WINDHOEK	02/09/2023	30/03/2023
03/09/2023	E536	C3849	03/03/2023	SCHENKER NAMIBIA	A. MUNGAMBA	03/03/2023	03/10/2023
03/09/2023	E537	C3872	03/06/2023	CORRIDOR LOGISTICS	TRANSFER TO KATIMA MULILO	20/03/2023	30/03/2023
03/09/2023	E538	C3918	03/07/2023	ELRU CLEARING	F.SIKOPO	17/03/2023	
03/09/2023	E540	C3836	03/03/2023	MOVEMENT 007	L.KAMBIDHI	03/09/2023	03/10/2023
03/09/2023	E541	c3821	03/03/2023	LSS	M.MIKA	03/08/2023	03/09/2023
03/09/2023	E542	C3830	03/03/2023	LSS	M.MIKA	03/08/2023	03/09/2023
03/09/2023	E543	C3823	03/03/2023	LSS	N/A	03/08/2023	03/09/2023

03/09/2023	E544	C3825	03/03/2023	LSS	M.MIKA	03/03/2023	03/09/2023
03/09/2023	E545	C3755	03/02/2023	LSS	RISK SECTION	03/09/2023	03/09/2023
03/09/2023	E546	C3688	28/02/2023	KUEHNE & NAGER	TRANSFE R TO WINDHOE K	02/10/2023	13/03/2023
03/10/2023	E548	C3856	03/03/2026	CROSS BORDER	M.MIKA	03/10/2023	17/03/2023
03/10/2023	E560	C3907	03/07/2023	KUEHNE & NAGER	C.JOSOB	04/09/2023	04/11/2023
03/10/2023	E561	C3975	03/08/2023	WCB	L.KAMBID HI	14/03/2023	15/03/2023
03/10/2023	E562	C3911	03/07/2023	SHARAF SHIPPING	A. MUNGAM BA	16/03/2023	17/03/2023
03/10/2023	E563	C3973	03/07/2023	KUEHNE & NAGER	C.JOSOB	03/09/2023	04/11/2023
03/10/2023	E564	C3951	03/07/2023	KUEHNE & NAGER	C.JOSOB	03/09/2023	04/11/2023
03/10/2023	E565	C3915	03/07/2023	SHARAF SHIPPING	M.MIKA	22/03/2023	
03/10/2023	E568	C3992	03/08/2023	CROSS BORDER	A. MUNGAM BA	20/03/2023	20/03/2023
13/03/2023	E569	C3998	03/08/2023	CROSS BORDER	A. MUNGAM BA	20/03/2023	20/03/2023
13/03/2023	E570	C3977	03/08/2023	CROSS BORDER	M.MIKA	14/03/2023	
13/03/2023	E571	C4007	03/08/2023	WOKER FREIGHT S	A. MUNGAM BA	15/03/2023	17/03/2023
13/03/2023	E572	C4004	03/08/2023	CROSS BORDER	L.KAMBID HI	23/03/2023	29/03/2023
13/03/2023	E574	E2464	03/06/2023	ZEPHYR	CCP	13/03/2023	14/03/2023
13/03/2023	E575	C4008	03/08/2023	CROSS BORDER	L.KAMBID HI	23/03/2023	29/03/2023
13/03/2023	E576	C3957	03/07/2023	CROSS BORDER	M.MIKA	14/03/2023	
13/03/2023	E577	C3999	03/08/2023	SCHENKE R NAMIBIA	L.KAMBID HI	16/03/2023	
13/03/2023	E578	C4010	03/08/2023	CROSS BORDER	L.KAMBID HI	23/03/2023	29/03/2023

13/03/2023	E579	C3985	03/08/2023	CROSS BORDER	A. MUNGAM BA	20/03/2023	20/03/2023
13/03/2023	E580	C4014	03/09/2023	WCB	L.KAMBID HI	14/03/2023	
13/03/2023	E581	C3877	03/06/2023	CORRIDO R LOGISTIC S	CCP	15/03/2023	16/03/2023
13/03/2023	E582	C3919	03/01/2023	SHARAF SHIPPING	A. MUNGAM BA	16/02/2023	
14/03/2023	E583	C3880	03/06/2023	TWC	TRANSFE R TO SWAKOP	15/03/2023	17/03/2023
14/03/2023	E584	C3899	03/06/2023	TWC	TRANSFE R TO SWAKOP	15/03/2023	17/03/2023
14/03/2023	E585	C3901	03/06/2023	TWC	TRANSFE R TO SWAKOP	15/03/2023	17/03/2023
14/03/2023	E586	C3912	03/06/2023	TWC	TRANSFE R TO SWAKOP	15/03/2023	17/03/2023
14/03/2023	E587	C3884	03/06/2023	TWC	TRANSFE R TO SWAKOP	15/03/2023	17/03/2023
14/03/2023	E588	C3881	03/06/2023	TWC	TRANSFE R TO SWAKOP	15/03/2023	17/03/2023
14/03/2023	E590	C3953	03/07/2023	SEAWOR K FISH PROCESS ORS	L.KAMBID HI	20/03/2023	20/03/2023
14/03/2023	E591	C4054	03/10/2023	KUEHNE & NAGER	A. MUNGAM BA	16/03/2023	27/03/2023
14/03/2023	E592	C3903	03/06/2023	TWC	TRANSFE R TO SWAKOP	15/03/2023	17/03/2023
14/03/2023	E593	C3913	03/07/2023	TWC	TRANSFE R TO SWAKOP	15/03/2023	17/03/2023
14/03/2023	E594	C3879	03/06/2023	TWC	TRANSFE R TO SWAKOP	15/03/2023	17/03/2023

14/03/2023	E595	C3880	03/06/2023	TWC	TRANSFE R TO SWAKOP	15/03/2023	17/03/2023
14/03/2023	E596	C3989	03/08/2023	WCB	RISK	16/03/2023	16/03/2023
15/03/2023	E597	C4074	03/10/2023	CROSS BORDER	A.MUNGA MBA	20/03/2023	20/03/2023
15/03/2023	E598	C4075	03/10/2023	CROSS BORDER	A.MUNGA MBA	17/03/2023	27/03/2023
15/03/2023	E599	C4030	03/09/2023	DESERT CLEARIN G	L.KAMBID HI	17/03/2023	22/03/2023
15/03/2023	E600	C3980	03/08/2023	DESERT CLEARIN G	L.KAMBID HI	17/03/2023	22/03/2023
15/03/2023	E601	C3996	03/08/2023	DESERT CLEARIN G	L.KAMBID HI	17/03/2023	22/03/2023
15/03/2023	E602	C4026	03/09/2023	DESERT CLEARIN G	L.KAMBID HI	17/03/2023	22/03/2023
15/03/2023	E604	C4073	03/10/2023	CROSS BORDER	L.KAMBID HI	23/03/2023	29/03/2023
15/03/2023	E605	C4070	03/10/2023	CROSS BORDER	L.KAMBID HI	23/03/2023	29/03/2023
15/03/2023	E606	C4071	03/10/2023	CROSS BORDER	L.KAMBID HI	23/03/2023	29/03/2023
15/03/2023	E607	C4072	03/10/2023	CROSS BORDER	L.KAMBID HI	23/03/2023	29/03/2023
16/03/2023	E608	C4131	13/03/2023	KUEHNE & NAGER	I.AMITI	17/03/2023	14/04/2023
16/03/2023	E610	C4239	14/03/2023	ATLENTIC IMPORT S	F. SIKOPO	22/03/2023	
16/03/2023	E613	C1989	14/03/2023	A VAN DER WALT TRANSPOR T	RISK MANAGE MENT SECTION	16/03/2023	16/03/2023
16/03/2023	E614	C2122	03/09/2023	KUEHNE & NAGER	A. MUHINDA	16/03/2023	16/03/2023
16/03/2023	E615	C4127	13/03/2023	KUEHNE & NAGER	I.AMITI	17/03/2023	30/03/2023
16/03/2023	E616	C3797	03/02/2023	WT CAR	CCP	17/03/2023	17/03/2023
16/03/2023	E617	C4134	13/03/2023	ERONGO CLEARIN G	TRANSFE R TO RUNDU	17/03/2023	

16/03/2023	E618	C4168	14/03/2023	JAQUAR	TRANSFE R TO ONDANG WA	17/03/2023	
20/03/2023	E619	C4186	14/03/2023	JAQUAR	TRANSFE R TO OSHAKATI	17/03/2023	
20/03/2023	E620	C4243	14/03/2023	WOKER FREIGHT S	TRANSFE R TO SWAKOP	14/03/2023	
20/03/2023	E621	C4149	14/03/2023	KUEHNE & NAGER	F. SIKOPO	22/03/2023	24/03/2023
20/03/2023	E623	C4301	14/03/2023	LSS	TRANSFE R TO OTJIWAR ONGO	20/03/2023	27/03/2023
20/03/2023	E624	C4342	14/03/2023	NARA LOGISTIC S	M.MIKA	20/03/2023	
20/03/2023	E626	C4245	14/03/2023	DESERT CLEARIN G	L.KAMBID HI	28/03/2023	30/03/2023
20/03/2023	E627	C4262	14/03/2023	DESERT CLEARIN G	L.KAMBID HI	28/03/2023	29/03/2023
20/03/2023	E629	C4162	14/03/2023	NARA LOGISTIC S	L.KAMBID HI	24/03/2023	29/03/2023
20/03/2023	E630	C4171	14/03/2023	LSS	L.KAMBID HI	23/03/2023	24/03/2023
20/03/2023	E632	C4142	14/03/2023	XYZ	M.MIKA	24/03/2023	
20/03/2023	E633	C4156	14/03/2023	NARA	L.KAMBID HI	24/03/2023	29/03/2023
20/03/2023	E635	C4184	14/03/2023	KUEHNE & NAGER	TRANSFE R TO WINDHOE K	25/03/2023	
20/03/2023	E636	C4192	14/03/2023	KUEHNE & NAGER	TRANSFE R TO WINDHOE K	25/03/2023	14/04/2023
20/03/2023	E637	C4188	14/03/2023	KUEHNE & NAGER	RISK SECTION	25/03/2023	14/04/2023
20/03/2023	E638	C4314	15/03/2023	FP DU TOIT TRANSPO RT	TRANSFE R TO WINDHOE K & TSUMEB	20/03/2023	TSUMEN& WIND- 27/03/2023

20/03/2023	E639	C4238	14/03/2023	AIRWINGS	TRANSFE R TO WINDHOE K	23/03/2023	14/04/2023
20/03/2023	E640	C4222	14/03/2023	AIRWINGS	TRANSFE R TO WINDHOE K	22/03/2023	14/04/2023
20/03/2023	E642	C4295	15/03/2023	PLANET AFRICA I	L.KAMBID HI	27/03/2023	
20/03/2023	E643	C2221	03/11/2023	KUEHNE & NAGER	F. SIKOPO	22/03/2023	24/03/2023
20/03/2023	E644	C2489	17/03/2023	KONGA CLEARIN G	L.KAMBID HI	20/03/2023	22/03/2023
22/03/2023	E645	C4282	15/03/2023	TWC	CCP	24/03/2023	24/03/2023
22/03/2023	E646	C4418	16/03/2023	IT	LEEVI	23/03/2023	29/03/2023
22/03/2023	E647	C4253	15/03/2023	TWC	TRANSFE R TO WINDHEO K	27/03/2023	30/03/2023
22/03/2023	E648	C4254	15/03/2023	TWC	TRANSFE R TO WINDHOE K	27/03/2023	30/03/2023
22/03/2023	E649	C4456	15/03/2023	CONDOR LSS	I.AMITI	24/03/2023	14/04/2023
22/03/2023	E650	C4514	18/03/2023	EXPRESS SERVICES PTY LTD	M.MIKA	28/03/2023	29/03/2023
22/03/2023	E651	C4356	15/03/2023	SPANAM	L.KAMBID HI	22/03/2023	24/03/2023
22/03/2023	E652	C4416	16/03/2023	I T IMPORT & EXPORT	L.KAMBID HI	23/03/2023	29/03/2023
22/03/2023	E653	C4415	16/03/2023	IT IMPORT & EXPORT	L.KAMBID HI	23/03/2023	29/03/2023
22/03/2023	E654	C4409	16/03/2023	IT IMPORT & EXPORT	L.KAMBID HI	23/03/2023	29/03/2023
22/03/2023	E660	C4596	03/10/2023	LSS	M.MIKA	29/03/2023	31/03/2023
24/03/2023	E661	C4475	17/03/2023	WOKER FREIGHT S	M.MIKA	29/03/2023	04/11/2023
24/03/2023	E663	C4564	20/03/2023	NARA LOGISTIC S	L.KAMBID HI	24/03/2023	29/03/2023

24/03/2023	E664	C4544	20/03/2023	TWC	A. MUHINDA	28/03/2023	04/11/2023
24/03/2023	E665	C4247	14/03/2023	TWC	TRANSFE R TO WINDHOE K	24/03/2023	30/03/2023
24/03/2023	E666	C4532	20/03/2023	SOGO	TRANSFE R TO OSHA KATI	24/03/2023	
24/03/2023	E667	C4605	20/03/2023	WCB	TRANSFE R TO WINDHOE K	24/03/2023	
24/03/2023	E668	C4744	22/03/2023	JAQUAR	I.AMITI	24/03/2023	14/04/2023
24/03/2023	E669	C4681	22/03/2023	ATLENTIC IMPORT S	A. MUGAMB A	28/03/2023	
24/03/2023	E670	C4572	20/03/2023	TWC	TRANSFE R TO WINDHOE K	27/03/2023	30/03/2023
24/03/2023	E671	C4563	20/03/2023	JAQUAR	I.AMITI	24/03/2023	
24/03/2023	E672	C4446	16/03/2023	LSS	A. MUGAMB A	27/03/2023	29/03/2023
24/03/2023	E673	C4007	03/08/2023	WOKER FREIGHT S	A. MUGAMB A	24/03/2023	27/03/2023
24/03/2023	E674	C4450	16/03/2023	IT IMPORT & EXPORT	M.MIKA	23/03/2023	27/03/2023

Table 22: Records of Entries Stopped for Physical Inspection During Study Period

5.1 Introduction

In Chapter, the Report showed that the average release time of goods is 19 days, 7 hours, and 32 minutes at the Walvis Bay Port. Apart from the publication of the average release time of goods, Article 7(6)(2) of the TFA encourages members to go a step further and to share the bottlenecks, in other words, the root causes or problems, identified in the clearance process of goods.

While several methods or tools, such as the 5 Whys, Fault-Tree Analysis or Pareto Chart, can be used to identify and understand underlying problems in the clearance process of goods at the Walvis Bay Port, the NTWG adopted the Ishikawa or fishbone analysis to identify the contributing factors to the average release time of goods at the Walvis Bay Port.

In the fish bone analysis, the problem to be solved is shown as the fish's head with the causes extending to the left as fishbones. The fish bone analysis categorizes these causes as the 6 Ms which stands for Manpower, Method (i.e., processes), Machine (tools, equipment, or technology), Material (laws or regulations), Mother nature (environment or infrastructure) or Measurement (automatic or manual inspections) as a starting point for identifying contributing factors for the delays at the Port.

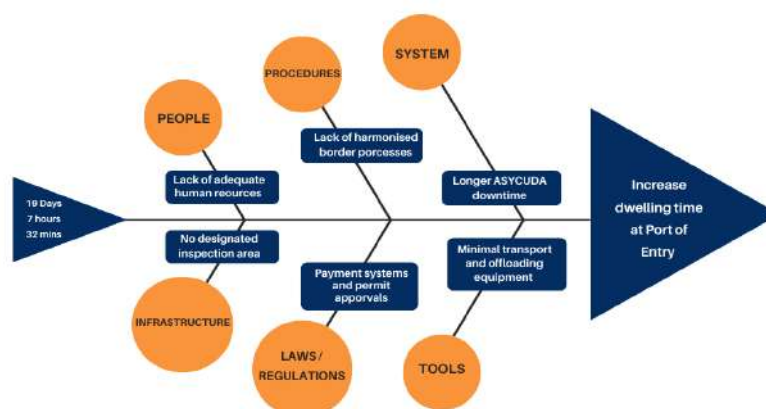


Figure 29: Fish Bone Analysis

5.2 Infrastructure

- 5.2.1 The Study discovered that the area designated for the physical inspection of cargo in the Port is not optimally utilized. As a result, some inspections are conducted at bonded yards in Walvis Bay, others at various locations in the regions, which contributes to delays.
- 5.2.2 The absence of multiple lanes at the Port gate also causes significant delays and as such, Namport may consider constructing at least two lanes on each side of the gate for entry into and exit out of the Port.

5.3 Laws and Regulations

- 5.3.1 While NamRA accepts various payment methods for duties and taxes, including cash, direct deposits and point of sale devices, the Study noted that payments made through Electronic Funds Transfers (EFT) take long to reflect into the Bank of Namibia account, contributing to delays in the clearance process and subsequent release of goods.
- 5.3.2 The Study also noted that import and in-transit permit issued by the Directorate: Veterinary Services must be endorsed by the supplier in the country of export. Some suppliers fail to comply with this regulation causing delays in the clearance of cargo in the Port.
- 5.3.3 Similarly, import and in-transit permits issued by the Directorate: Veterinary Services are only issued in Windhoek, and they will have to be couriered to Walvis Bay, which causes delays too.

5.4 People

The lack of manpower has been observed to be causing delays in the clearance process at the Port. The lack of adequate human resource capacity, i.e., officials at the exit gates, exists within the Department of Customs and Excise and Namport. A closer inspection of the lack of manpower at the exit gates from NamRA revealed two observations:

- 5.4.1 Approved vacancies for the positions of Customs and Excise officers are yet to be filled; and
- 5.4.2 Staff members are yet to receive formal training for specific responsibilities and tasks assigned.

5.5 Procedures

- 5.5.1 The Study observed the lack of harmonized border processes amongst various Border Agencies operating at the Walvis Bay Port. For instance, the Meat Board of Namibia can only issue permits upon arrival of the cargo in the Port, as it does not have access to ASYCUDAWorld to see what has been submitted or registered.
- 5.5.2 The Study also observed that the original Bill of Lading/Letter of Credit needed for the release of goods from the Port is also noted to be causing delays.
- 5.5.3 While the use of the pre-clearance process is possible, it is underutilized at the Port. Traders and agents must therefore be encouraged to submit documents at the gate at least two hours before approaching the gate for gate in/out.

5.6 Systems

- 5.6.1 ASYCUDAWorld system downtimes throughout the Study period that affected the registration and assessment of declarations, causing delays in the Customs office. Similarly, the TRS NTWG has observed that the ASYCUDAWorld system is not fully automated. The lack of full automation causes delays with other Government Agencies as they can only issue permits after the arrival of the goods in the Port.
- 5.6.2 The Study also noted that Namport does not have a truck booking system. This means that it experienced increased congestion and delays during the collection of the consignments from the Port.

5.7 Tools

The Study noted limited transport capacity and a lack of equipment to offload containerized vessels and the loading and unloading of containers. So, the officials will have to manage with the minimal resources they have at hand.

Annexes A: Letter of Request for Financial and Technical Assistance to the WCO

Namibia Revenue Agency
PO Box 569
Windhoek, Namibia



Enquiries: Mr. Paulus Siteketa
Email: Paulus.Siteketa@mof.gov.na
Telephone: +264 61 209 2726

20 May 2022

Dr Kunio Mikuriya
Secretary General
World Customs Organization
Rue du Marché 30, B-1210
BRUSSELS, BELGIUM

Attention: Ms. Livia LEMETAYER

Dear Dr. Mikuriya,

**SUBJECT: REQUEST FOR FINANCIAL AND TECHNICAL ASSISTANCE TO
CONDUCT A TIME RELEASE STUDY IN NAMIBIA**

1. I refer to the above subject matter and take this opportunity to thank the World Customs Organisation (WCO) for the continued support rendered to Member States in the implementation of the Trade Facilitation Agreement (TFA) of the World Trade Organisation (WTO).
2. As part of its ongoing efforts to identify and improve bottlenecks in the trade flow process, the Namibia Revenue Agency (NamRA) has identified, as part of its broader reform priorities, the need to conduct a Time Release Study for critical entry and exit points in Namibia and requests the support of WCO to address this gap and to take necessary measures to improve the effectiveness and efficiency of border procedures.
3. As you are already aware, there is a need for a Time Release Study to be conducted in terms of Article 7.6 of the WTO TFA to enable the National Committee on Trade Facilitation (NCTF) to strategically plan for the proper sequencing of TFA measures.

4. I trust that the confirmation of this priority will receive your kind attention and look forward to your continued support.
5. Please accept, Secretary-General, the assurance of my highest consideration.

Yours Sincerely,



Sam SHIVUTE
Commissioner

Copies to: **Mrs. Stacey-Pinto**
Chief Executive Officer : National Trade Forum
Secretariat: National Trade Facilitation Committee

Annex B: Survey Sheet used for the Study.

SECTION A: GENERAL INFORMATION	
1. VesselName	
2. VesselNumber(*)	
3. Manifest Number(*)	
4. Name of Shipping Agent	
5. Bill of Lading Number(*)	
6. Container Number	
7. Declaration Mode(*)	IM4 <input type="checkbox"/> IM8 <input type="checkbox"/> IM7 <input type="checkbox"/>
8. Entry Number (*)	
9. Name of Importer	
10. Declarant Name	
11. Declarant Number (*)	
12. Type of Goods	Break Bulk Cargo <input type="checkbox"/> Fuel <input type="checkbox"/> Containerised Cargo <input type="checkbox"/>
SECTION B: PRE-SUBMISSION PROCESS	
13. Manifest Submission	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
14. Declaration Registration by Declarant	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
Sub-Section 1: Other Government Agencies	
15. Agency	Meat Board <input type="checkbox"/> Plant Health <input type="checkbox"/> Agronomic Board <input type="checkbox"/> Port Health <input type="checkbox"/> Trade <input type="checkbox"/> State Vet <input type="checkbox"/> Mines and Energy <input type="checkbox"/> Fisheries <input type="checkbox"/>
16. Declaration Submission	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
17. End of Documentary Checks	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
Sub-Section 2: NamRA	
18. Intervention Required ?	Yes <input type="checkbox"/> No <input type="checkbox"/>
19. If Yes,Manifest Blocked	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
20. Manifest Unblocked	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
21. Declaration Submission	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
22. Start of Documentary Check	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min

23. Additional Documents / Information Required	Yes <input type="checkbox"/> No <input type="checkbox"/>
24. Query to the Declarant	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
25. Response to the Query by Declarant	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
26. Declaration Acceptance	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
27. Declaration Channel	Red <input type="checkbox"/> Yellow <input type="checkbox"/> Green <input type="checkbox"/>
28. End of Documentary Check	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
SECTION C: CLEARANCE PROCESS	
Sub-Section 1: NamPort	
29. Vessel Arrival	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
30. Start of Offloading	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
31. End of Offloading	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
Sub-Section 2: NamRA	
32. Type of Inspection	Physical Inspection <input type="checkbox"/> Scanning <input type="checkbox"/>
33. Scanning of Goods	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
34. Joint Inspection ?	Yes <input type="checkbox"/> No <input type="checkbox"/>
35. Inspection Carried Out by:	NamRA <input type="checkbox"/> Port Health <input type="checkbox"/> Agronomic Board <input type="checkbox"/> Fisheries <input type="checkbox"/> Trade and Industry <input type="checkbox"/> Meat Board <input type="checkbox"/> Mines and Energy <input type="checkbox"/> I <input type="checkbox"/> State Vet <input type="checkbox"/> Plant Health <input type="checkbox"/>
36. Inspection Conducted	Inside the Port <input type="checkbox"/> Outside the Port <input type="checkbox"/>
37. Start of Physical Inspection	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
38. End of Physical Inspection	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
39. Report Writing by Customs Officer	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
40. Report Endorsement by Senior Customs Officer	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
41. Report Endorsement by Principal Customs Officer	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
42. Assessment of Entry	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
43. Payment?	Yes <input type="checkbox"/> No <input type="checkbox"/>
44. Type of Payment	Cash <input type="checkbox"/> Swipe <input type="checkbox"/> EFT <input type="checkbox"/>
45. Payment of Duties and Taxes	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
46. Generation of T1	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
47. Issuance of a Release Order and / or Exit Note	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
SECTION D: RELEASE OF GOODS	

Sub-Section 1: Shipping Agent	
48. Sea Freight Payment	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
Sub-Section 2: NamPort	
49. Port Charges Payment	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
Sub-Section 3: Declarant	
50. Arrival of the Truck at the Port Gate	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
51. Start of Loading	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
52. End of Loading	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
Sub-Section 4: NamPort	
53. Physical Exit of the Truck	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min



WORLD CUSTOMS ORGANIZATION
ORGANISATION MONDIALE DES DOUANES

