Time Release Study Report:
Trans-Kalahari Border Post Namibia

March 25

TABLE OF CONTENTS

LIST OF TABLES

LIST OF FIGURES

LIST OF ACRONYMS AND ABBREVIATIONS

AEO	Authorised Economic Operator
CBM	Coordinated Border Management
ECTS	Electronic Cargo Tracking System
NamRA	Namibia Revenue Agency
NTWG	Technical Working Group
OGA	Other Government Agencies
SACU	South Africa Customs Union
SADC	South Africa Development Community
SOP	Standard Operating Procedures
STE	Short Term Expert
TFA	Trade Facilitation Agreement
TFP	Trade Facilitation Programme
TRS	Time Release Study
WCO	World Customs Organisation
WTO	World Trade Organisation
VOC	Voucher of Correction Form
ESW	Electronic Single Window

FOREWORD

When the Government of the Republic of Namibia ratified the Trade Facilitation Agreement (TFA) on 09 February 2018, it made a commitment to streamline clearance formalities and improve cross-border trade processes to support the country's national development goals, which under Pillar 3 of the Harambe Prosperity Plan II (2021 – 2025), include strengthening Namibia's position as a transport and logistics hub to connect the Southern African Development Community (SADC) region to international markets.

Strengthening Namibia's position as a transport and logistics hub to connect the Southern African Development Community (SADC) region to international markets is one of Namibia's key national development goals outlined in Pillar 3 of the Harambe Prosperity Plan II (2021–2025).

In order to achieve these goals, the Government of the Republic of Namibia has prioritized efficiency along the Trans-Kalahari Corridor by putting in place a number of trade facilitation programmes that aid in the successful execution of the Trade Facilitation Agreement (TFA). The Trans-Kalahari Corridor is a significant transport corridor within Southern Africa, connecting the port of Walvis Bay to the rest of the SADC region and to international markets.

In order to assess the impact of the Trans-Kalahari / Mamuno Border Post on increased efficiency along the Trans-Kalahari Corridor, it was crucial that Namibia identify the bottlenecks that obstruct cross-border trade and to establish a baseline for the time it takes to clear people and goods at the Trans-Kalahari border post through a TRS.

As a result, and with support from the SADC Secretariat and the World Bank, a consultant was identified, who in collaboration with the National Technical Working Group (NTWG), successfully completed the TRS for Trans-Kalahari border post, using the TRS methodology established by the World Customs Organisation (WCO). The NTWG comprised of members of the National Trade Facilitation Committee (NTFC) and included all key border agencies.

The Namibian Government is committed to implement the TFA and this is demonstrated by the conclusion of the second TRS for Namibia at the Trans-Kalahari border post. The Ministry of Industrialization and Trade and the Namibia Revenue Agency (NamRA) pledge to support cooperation among all border agencies in order to carry out the Study's recommendations, and to conduct regular reviews in coordination with development partners and stakeholders to further enhance service delivery and ease trade in Namibia.

_____   _____

Sam SHIVUTE   **Sikongo Haihambo**
Commissioner   **Executive Director**
Namibia Revenue Agency   **Ministry of Industrialisation and Trade**

EXECUTIVE SUMMARY

Trade is one of the key elements for wealth generation, economic growth and for any country. However, the worldwide business environment has changed over time due to a number of factors, including just-in-time manufacturing delivery, growing trade volumes, and constantly evolving technology, all of which have made facilitating trade necessary.

NamRA and other border agencies who assess and collect taxes, duties, fees and charges and facilitate trade while protecting Namibian borders from illegal importation and exportation of goods, enlisted the support of the SADC Secretariat under the SADC Trade Facilitation Programme to conduct a Time Release Study (TRS) at the Trans-Kalahari Border Post to assess where problems exist in the clearance process, the type of problems, reasons for these problems, the parties involved in order to recommend the best possible solutions that address the identified problems.

Objectives of the Time Release Study:

The broad objectives of the TRS at the Trans-Kalahari Border Post included the following:

(a)   Measure the efficiency and effectiveness of the processes at a Trans Kalahari Border Post in Namibia.

(b)   Establish the impact of the current processes, procedures, and systems on trade facilitation.

(c)   Identify bottlenecks in the clearance and constraints impacting on the performance of Customs and other border agencies; and

(d)   Recommend solutions.

The Study gives estimates of the average time taken to clear imported goods from the time a truck arrives at the Entry gate of Trans Kalahari Border Post to the time it is released at the Exit gate. It also gives the average time taken to clear exported goods; from the time a truck arrives at the Entry gate of the border to the time the truck is allowed to exit at the Exit gate. The clearance time taken by other border agencies in the process is also measured thus the involvement of other stakeholders in the study.

Methodology of the Time Release Study:

The Study was conducted using the WCO Time Release Study model and was concluded in three phases: the preparation, data collection and recording, data analysis and report writing. The fourth phase of Monitoring and Evaluation will be undertaken by NamRA to evaluate and report on the implementation of the recommendations. The process was mapped, and questionnaire developed using the WCO TRS software and tested before data collection.

Due to the volumes cleared at Trans Kalahari Border Post in relation to the 3000 samples recommended by WCO, all transactions cleared in the 7 days of data collection were targeted for the study. The collection of data took place on 15th January 2024 to 25th January 2024; questionnaire administration took 7 working days, and 2 days were used to retrieve questionnaires that were still in the system.

A total of 1012 import questionnaires were issued for data collection. At the end of data collection exercise, 963 questionnaires (95%) were retrieved from the system, 131 questionnaires were not properly filled and could not be used, and 832 questionnaires (82%) were valid and captured into the WCO software.

A total of 264 export questionnaires were issued for data collection. At the end of data collection exercise, 240 questionnaires (90%) were retrieved from the system, 25 questionnaires were not properly filled and could not be used, and 215 questionnaires (81%) were valid and captured into the WCO TRS software.

Results from the Data Collection Process:

The analysis of data was based on the questionnaires that were fully processed during the data collection phase and the results were as follows:

The average time taken to clear imported goods at the border, from the time a truck arrives at the Entry gate at the border to the time it exits at the Exit gate, **is 5 hours and 31 minutes**:

- Average time for arrival clearance of imported goods, from the time the truck arrives at the border to the time a declaration is handed over to a Customs officer for processing, is **2 hours and 32 minutes**.
- Average time taken to submit documents to Customs after the arrival of goods processes have been finalised is **1 hour and 3 minutes**.
- Average time for Customs clearance of imported goods from the time an officer receives documents from a Clearing Agent/Driver to the time a release is affected and release order handed over to the agent is **4 hours and 4 minutes**.
- Average time taken to start another process after a release order is issued is **12 hours and 18 minutes**.
- Average time taken to clear goods by OGAs, from the time the clearing agent clears through the Agencies at the border, is **37 minutes**; and
- The average time for the exit process from the time a truck joins the queue at the Exit gate to the time it is finally released and exits the gate is **8 minutes.**

The average time taken to clear goods for export through Trans Kalahari border, from the time a Truck arrives at the border at the Entry gate to the time the truck is released at the Exit gate is **4 hours and 34 minutes**:

- The arrival process from the time the truck arrives at the border to the time the Clearing Agent/Driver hands over documents to Customs for processing is 39 minutes.
  - The average time taken by a clearing agent to register declaration after getting documents from the driver is **1 day, 15 hours and 5 minutes.**
  - The average time taken to start processing at Meat board after the Clearing Agent has registered a declaration is **2 days, 3 hours and 17 minutes;** and
  - The average time taken to hand over documents to Customs for processing after end of processing by Veterinary is **31 minutes.**

- The average time taken to process documents in Customs is 1 hour and 27 minutes
  - It takes **1 hour and 14 minutes** for a clearing agent to answer a query by Customs.
  - It takes **1 hour and 13 minutes** to assess a declaration after verification has been finalised.
  - It takes **6 hours and 19 minutes** for payment to be affected after documents have been handed over to the cashier; and
  - It takes **56 minutes** to issue a release order after payment.

Observations from the Time Release Study:

The following fifteen (15) were the key observations noted from the Study and which affected the average clearance times noted above that require emphasis:

- The average time taken to submit documents to Customs after the arrival of goods processes have been finalised is 1 hour and 3 minutes which is on a higher end for a border like the Trans Kalahari Border Post.
- After NamRA has printed and delivered a release order to a clearing agent, it takes 12 hours and 18 minutes to report for the next process. This is too much time and delays the process of clearance at the border.
- The 5 hours and 50 minutes' time taken to process import Transit transactions at the border is on a higher side given that transits are not consumed by Namibia and there is no tax component on the goods and no need for extensive examination of goods.
- Given its inflammable nature, fuel taking more time to clear than any other goods that pass through the border is risky and poses danger to the border.
- It was observed that Red lane entries take less time to clear through the system than Green and Yellow. This means that Automation has not been given chance to perform as it should be.
- he 21-minute clearance time by Road Fund Administration is too high for clearance at the Trans Kalahari Border Post.

- The time taken of 1 day, 15 hours and 5 minutes by a Clearing Agent to register an export declaration into ASYCUDA after receiving documents from the driver is too much for a station that takes an average of 5 hours to clear goods out of the system.
- For export declarations, the 6 hours and 19 minutes taken to make payment after documents have been handed over to the cashier is high.
- Fuel export also takes the highest time to clear out of the system despite the inflammable nature of the goods.
- Single item export consignments take longer than mixed items to clear through the system and are easier to verify and examine.
- The route from the entry to the exit of the border is not paved and has many deep potholes. It affects the flow of traffic within the border for trucks going for scanning and exit. It also poses a risk of overturning long and heavily loaded trucks.
- The scanner is located in an area that trucks ready for scanning bypass the Exit gate to go to the scanner. After the scanning process, the trucks make a U-turn immediately they exited the scanning hall to join the exit process. Sometimes there is a long line of trucks going for scanning and those for exit (export). This delays the exit process.
- There is a lot of space for parking in the no-man's land at the Entry gate, for imports, and outside the Exit gate that holds the export trucks as they come into the border. These holding areas keep the trucks outside the border area and are big enough to hold many vehicles to control the pressure within the border itself. This can be a risk as the border staff may not feel the pressure to expedite the processing of declarations and release the trucks.
- During the data collection exercise, some border agencies captured time that was not objective which made it difficult to use the time captured to recommend appropriate action to streamline procedures. In future, border agencies should consider cautiously captured data that would reveal fast clearance disregarding the main objective of undertaking the Study.
- The consignments for preferential treatment are not given priority at the scanner and after joining the exit queue as the rest of the consignments.

Recommendations of the Time Release Study:

Given the above, the TRS makes the following recommendations for implementation:

- NamRA should consider transferring the assessment function to clearing agents so that the agent is able to register the declaration, assess, pay taxes and comes to Customs for confirmation and release. Reconfigure ASYCUDA system to facilitate this function.
- NamRA needs to accredit and facilitate clients to clear through the borders timeously. By using information from risk management and post clearance audits

clients can also be permitted to release goods themselves and be audited at a later stage.

- It is also paramount for NamRA to consider restructuring and harmonising the clearance processes in Customs by developing a Document Processing Centre, and equipping it with the necessary staff and make it out of reach for any other person apart from the designated staff and as well make all declarations preclearance so that staff at borders only receive and release goods.

- Moreso, NamRA needs to consider bringing together all government agencies to perform their obligations through a single system linked to ASYCUDA, the Electronic Single Window, so that traders do not need to move from one office to another when clearing their cargo.

- NamRA, further should create, facilitate and empower a Risk Management function at the Customs headquarters and equip staff with skills to research and develop profiles that are able to target and provide adequate results. There is also need for a support selectivity function in ASYCUDA to target without fear of losing revenue and allowing restricted products.

- NamRA needs to invest in training and research especially in Risk Management, Rules of Origin, Valuation and Classification. Create and empower Specialised Units at the Customs and Excise headquarters to research, compile and disseminate information that helps operational areas to do their work faster.

- NamRA needs to consider making information sharing among sections of Customs and Excise mandatory. Issues arising out of day-to-day operations are commutated to all staff and other operational and technical units for taking note and to help them take decisions from an informed point of view.

- A Post Clearance Audit team, well facilitated and skilled with experienced Customs officers and technical auditors needs to be set up. It should be tasked to provide appropriate and reliable audit reports that can be based on to give priority to clients without fear of jeopardizing the process, revenue, and lives of the people in Namibia.

- As the lead agency for the OSBP, NamRA needs to consider redesigning the Border Post and locating the scanner in an area that allows the exit of trucks after scanning without going back into the process.

- The OSBP must create separate lanes for vehicles going for scan and those exiting the so that they do not make a single queue; and

- NamRA must ensure that the scanning of consignments is conducted on a risk basis so that only the risky consignments are scanned to ascertain their validity.

1. INTRODUCTION

1.1 Background

The SADC Protocol on Trade (2005), as amended, envisaged the establishment of a Free Trade Area in the SADC Region by 2008. Its objectives are to further liberalise intra-regional trade in goods and services; ensure efficient production; contribute towards the improvement of the climate for domestic, cross border and foreign investment; and enhance economic development, diversification and industrialisation of the region.

Increasing delays and other costs involved in the clearance and release of goods contribute to the total negative effect that slows down intra-regional trade in Southern Africa. The increasing number of Government Agencies currently operating at border posts further exacerbate delays and increase costs to business. These Agencies have tended to operate in silos, thereby escalating opportunity costs and increasing risks for business. In mitigating these risks/challenges, the SADC Trade Facilitation Programme has identified the implementation of the TFA, and the SADC Coordinated Border Management (CBM) Guidelines on selected borders posts along the North-South Corridor. It will also include conducting Time Release Studies at major seaports and border posts along the North-South Corridor to analyse bottlenecks and measure efficiency in the clearance of the goods crossing border posts, this as a key tool for trade facilitation. The conduct a TRS is an activity included in the SADC Trade Facilitation Programme which was approved by the Ministerial Task Force on Regional Economic Integration. During the 33rd meeting of the Committee of Ministers of Trade, Namibia requested for support to undertake the TRS at one of its key border posts.

The Study was conducted at the Trans-Kalahari Border Post using the WCO TRS Guide. The WCO TRS Guide is a strategic and internationally recognised tool to measure the actual time required for the release and clearance of goods, from the time of arrival of goods until the physical release of cargo. The aim is to establish bottlenecks in the trade flow process and recommend the necessary measures to improve the effectiveness and efficiency of border procedures.

The WCO TRS Guide is specifically referenced in Article 7.6 of the TFA which requires members of the World Trade Organisation (WTO) to measure and publish the average release time of goods by using tools such as, *inter alia*, the WCO TRS Guide.

In addition to the measurement of the actual time required for the release and clearance of goods, Customs administrations are also motivated by national policy considerations and priorities as a basis for conducting national TRSs. Customs administrations and members of the WCO have been carrying-out Time Release Studies with the following primary objectives in mind:

- Measuring the overall performance of Customs and other stakeholders' business processes.
- Identifying bottlenecks in the international supply chain and/or constraints affecting the release of goods, including the flow of information, documents and finance.

- Assessing newly introduced and modified policies, procedures, techniques, technologies and infrastructure, or administrative changes.
- Establishing a baseline for trade facilitation performance measurement.
- Identifying opportunities for trade facilitation improvements.
- Measuring the arithmetic mean and/or median time between the arrival of goods and their release into the economy.
- Estimating with precision, based on a standardised system, the time required for each intervening event between arrival and release of the goods, i.e., unloading, storage, submission of the declaration, inspection, interventions by other government agencies and release of goods.
- Comparing the results obtained from previous studies, especially following the introduction of policies or changes relating to Customs or border procedures (such as modernisation, reform or trade facilitation programmes), to observe their progressive impact.
- Collaborating on the TRS with neighbouring countries sharing borders, as well as others within a Customs/Economic Union or otherwise, to identify bottlenecks at common border crossings or in a supply chain from export to import (including transit), and to take necessary coordinated corrective measures and implement solutions.
- Promoting the image of Customs administrations and other trade stakeholders regarding commitment to trade facilitation.
- Exploring opportunities to introduce WCO modern standards and instruments related to Customs and other border regulatory processes.
- Monitoring and evaluating the implementation of the WTO TFA.
- Promoting coordinated border management.
- Implementing the Single Window environment; and
- Introducing realistic policies related to service standard levels or client charters in Customs and other government agencies.

The TRS for the Trans-Kalahari Border Posts is commissioned under *"Results 2: Trade flows within the SADC Region and with the outside world increased along the North-South Corridor"* of the SADC Trade Facilitation Programme which seeks to provide capacity-building and technical assistance to border posts along the North-South Corridor as a means to guarantee a concrete approach and ensure that intra-SADC trade is facilitated.

1.2   The Time Release Study

In its effort to reform and modernize Customs processes, the Namibian government, through the Namibia Revenue Agency (NamRA) and in partnership with SADC agreed to conduct a Time Release Study (TRS). It is intended to measure the performance of the current procedures and systems, recommend corrective measures where problems exist and implement changes in the processes and procedures to improve efficiency in the Customs systems and procedures to facilitate trade.

There is rapid evolution of the international trade environment, the emergence of new procedures and technologies, and the ever-increasing pressure to reduce costs and times in the cross-border flow of goods. It needs to reflect new developments and opportunities, with a view to constantly improving cross-border procedures.

The WCO has updated the TRS Guide, based on the experience gained during TRS technical assistance missions, and the feedback received from Members and stakeholders. The TRS is therefore an important trade facilitation tool that enables Customs administrations to evaluate the efficiency and effectiveness of their management and procedures. This tool identifies areas that require improvement to enhance the administration's efficiency and effectiveness. It is also used to assess the impact of trade facilitation initiatives on the flow of goods and the movement of people at the border.

For Namibia, the TRS is aimed at assessing the efficiency and effectiveness of the border operations and for providing a benchmark for future improvements.

1.3   Mandate of the Department: Customs and Excise

There are two substantive Business Units within NamrA, namely: the Departments of Customs ad Excise and Domestic Taxes which facilitate the functions of NamRA in terms of the Namibia Revenue Agency Act, 2017. Specifically, the Department: Customs and Excise is mandated to:

- promote the facilitation and security of international trade, transport and people, including the simplification of Customs laws and harmonization of Customs procedures;
- enhance compliance and strengthen enforcement; and
- optimize revenue collection and the compilation of trade statistics.

It contributes an annual average of around 14 per cent of the annual revenue collected by NamRA (see Table 1 below).

Table 1: Customs and Excise Revenue Performance 2013-2022

Year	Customs Collections (Millions N$)	NamRA Collections (Millions N$)	Percentage Share
2013	169.62	1,300.77	13%
2014	266.65	1,368.94	19%
2015	321.26	1,928.63	17%
2016	246.44	2,103.35	12%

2017	303.54	2,077.52	15%
2018	288.90	2,744.00	11%
2019	239.70	3,074.71	8%
2020	373.35	2,869.38	13%
2021	266.99	3,592.56	7%
2022	496.39	3,806.41	13%

Source: NamRA Database

Table 1 above shows the annual contribution of the Department: Customs and Excise to the revenue collected by NamRA in the last 10 years.

1.4   Objectives of the Study

The overall objective of the Study was to measure the efficiency and effectiveness of each component of the Customs process and suggest improvements in the overall system. To also measure the time taken by Customs, other border regulatory agencies and private sector stakeholders in completing regulatory border crossing formalities.

1.5   The Purpose of the Study

The purpose of the Study, therefore, was to identify chock points in the system and recommend corrective measures to improve efficiency at the Trans-Kalahari Border Post. In addition, once the methodology is established and understood by Customs officials, they will be able to repeat the measurements, making it a useful tool to determine the impact and progress of the Angelina programs that Customs will undertake to implement.

The broad objectives of the Study was also to measure the efficiency and effectiveness of the processes at the Trans Kalahari Border Post in Namibia; to establish the impact of the current processes, procedures, and systems on trade facilitation; to identify bottlenecks in the clearance and/or constraints impacting on the performance of Customs and other border regulatory agencies and to recommend appropriate solutions. In order to do this, the Study will:

(a)   Assess the time taken between the arrival of the goods at the border and their release.
(b)   Assess the average time required for the release of goods by Customs clearance points, type of traffic, Customs regime.
(c)   Assess the average time taken for the release of goods by intervention of other regulatory agencies and private sector.
(d)   Assess the average time taken for the release of goods selected under the Green, Yellow (examination of documents) and Red (physical examination of goods) channels.
(e)   Assess the average time taken to release goods under preferential treatment.
(f)   Suggest possible corrective measures and recommendations.

Figure 1: Map of Namibia showing Borders with Neighbouring Countries

Source: One Planet Nations Online

Figure 1 above shows the map of Namibia and the borders shared with neighbouring countries in Southern Africa.

2.   PROCEDURES FOR PROCESSING IMPORTS AND EXPORTS

The Trans-Kalahari Border Post is at the Namibian border with Botswana and is an important cargo clearance hub in Namibia as an entry point for cargo that comes by road. The border receives both imports and exports. The border handles processing procedures for cargo handling and clearance. The Trans Kalahari Border Post also handles goods in transit mainly to Angola and the Democratic Republic of Congo.

2.1   Import Clearance Process

(a)   The Arrival of Cargo:

2.1.1   The driver arrives at the border and parks the truck or vehicle outside Customs area, the so-called "no man's land".

2.1.2   Driver arrives at the Entry gate, clears with Namibian Police and Port Health. Port Health issues a gate pass.

2.1.3   The driver reports to Immigration for passport clearance.

2.1.4 In absence of the SAD 500, the driver hands over documents e.g. tax invoices, permits etc, to the Clearing Agent to register the SAD 500 into the ASYCUDA World System. Otherwise, the driver submits the documents to Customs directly for processing.

2.1.5 The Agent will obtain the permit or licence if required from other regulatory agencies.

2.1.6 While Customs is busy with documents, the driver may clear his vehicle with Road Fund Administration.

(b)   Customs Entry Processing:

2.1.7 The Customs Officer checks and verifies the declaration submitted.

2.1.8 If there is a query, the Checking Officer communicates to the Agent or driver and returns the declaration back to the Agent/driver for amendments using Customs Voucher of Correction Form (VOC). Once VOC is completed, the Agent returns the documents to the Customs Officer. When satisfied, the Customs officer forwards the documents to the officer responsible for assessment.

2.1.9 A Customs officer assesses the declaration.

2.1.10 The system may select the declaration Yellow for documentary check or Red for physical examination:

(i)   For consignments channelled to the yellow lane, a Customs officer checks the document and re-routes to green if everything is fine. If not, the documents are referred to the agent with a Voucher of Correction (VOC) for corrections.

(ii)   Red selection can be random criteria selection; Customs officer verifies and re-routes to green if everything is confirmed to be fine, completes an inspection act, prints a Release Order, and refers the consignment to the Scanner. If the consignment is not fine, red selection is regarded as high risk and is referred to Enforcement and Scanner for inspection.

(iii) The driver will be directed to the Scanner. Enforcement will scan, analyse image, and if necessary, conduct physical examination together with other regulatory agencies.

(iv)   A full physical examination is conducted at the physical examination area, but quick spot checks are conducted at Scanner side.

(v)   If irregularities are found, the Agent is informed verbally of the next steps.

(vi)   If the goods are to be detained, the Agent is issued with a copy of detention and goods will be kept by Customs for 14 days before being transferred to State Warehouse.

(vii) Within 14 days, a clearing agent can claim the goods. Goods may be released after complying with the laws and regulations of Customs and other regulatory agencies.

(viii) In case of contraventions, a penalty must be paid before goods are released to the Agent.

(ix)   For any seizure to be effected, goods are detained, and a chain of custody is issued to the relevant regulatory agency together with the goods.

2.1.11 If there is no payment required, the Customs officer releases the declaration in ASYCUDA World system then prints a Release Order and forwards the consignment to the Scanner.

2.1.12 If payment is required, the Customs officer prints an Assessment Notice and forwards the document to the Cashier.

2.1.13 A Cashier collects duties and taxes due, prints a payment receipt and a Release Order, and hands documents back to the Agent. The consignment is referred to the Scanner.

(c) Scanning Process

2.1.14 At the Scanner, the consignment is registered, scanned and the image is analysed.

(d) Exit Process

2.1.15 Consignment is finally released to exit the customs control area.

2.2 Export Clearance Process

(a) The Arrival of Cargo:

2.2.1   The driver arrives at the border and parks the truck or vehicle outside the Customs area. In absence of the SAD 500, the driver hands over documents e.g. tax invoices, permits etc, to the Clearing Agent, to register the SAD 500 into the ASYCUDA World System. Otherwise, the driver submits the documents to Customs for processing.

2.2.2   The driver reports to immigration for passport clearance.

2.2.3   The driver or clearing agent must obtain the permit or licence if required, from other regulatory agencies.

2.2.4   The driver or clearing agent will then submit the SAD 500 together with all supporting documents, e.g., invoices, permits, etc).

2.2.5   While Customs is busy with documents, the driver may clear his vehicle with Road Fund Administration.

(b) Customs Entry Processing

2.2.6   The Checking Officer checks and verifies the declaration submitted. If there is a query, the Checking Officer communicates with the Agent/driver and returns the declaration back to the Agent/driver for amendments using Customs Voucher of Correction Form (VOC). Once VOC is completed, the Agent returns the documents to the Customs Officer. When satisfied, the Customs Officer forwards the documents to the officer responsible for assessment.

2.2.7   The consignments that are not for direct exports are targeted for physical examination.

2.2.8   Customs Officer assesses and/or amends the document, prints a Release Order and the consignment is released for export.

2.2.9   If the declaration is a payment, the Assessor prints the Assessment Notice and forwards the document to the Cashier.

2.2.10 The cashier collects Export levy, prints a payment Receipt and a Release Order and hands documents back to the Agent.

(c)   Exit Process

2.2.11 The consignment is released to exit Namibia.

3.   METHODOLOGY

This section of the Study explains the planning and administration, scope and design, sampling method, questionnaire design and timing of the Study. It also explains how data was collected, analysed and finally the limitations on the applied methodology. The Study was conducted in accordance with the WCO TRS Guide which is divided in the following four phases:

Phase 1: Study preparation
Phase 2: Collection and recording of data
Phase 3: Treatment of data, analysis and reporting of findings
Phase 4: Monitoring and Evaluation

The first three phases were executed to accomplish the Study, and the fourth phase will be applied by NamRA to follow up on the implementation of the recommendations.

3.1   Preparation of the Study

The preparation stage is where all the stakeholders were introduced to the technical aspects of TRS, benefits and requirements for delivering a comprehensive study. At this stage, the NTWG was selected and introduced to the Short-Term Expert (STE). The STE together with the NTWG did the planning, scoping and determined all that was necessary to execute the Study.

To bring on board various stakeholders both in policy and operational areas for the clearance of goods in Namibia, various meetings, sensitisations and trainings were held by the consultant. Planning for the study and agreeing on methodology, scope, procedures to be studied and the questionnaire to be used was also done at this point.

The STE reviewed the documented Customs operating procedures and documented the procedure that was discussed and approved by the NTWG. A tour of the process at Trans Kalahari border was done and the documented procedure was updated to align it to the one used on the ground.

NamRA requested for and received a password from the WCO that facilitated access to the WCO TRS software that was used to implement this study.

3.1.1 Planning of the Study

The STE held online consultative meetings with Namibia Revenue Agency, Other Government Agencies and the training of the NTWG. He also met the Commissioner of NamRA and Head of Customs and Excise in Windhoek to get their expectations and call for support as he undertakes the Study. The meetings at the NamRA headquarters were followed by sensitisation meetings with NamRA officials and OGAs at the Trans-Kalahari Border Post.

The STE took participants through the overview of TRS, its benefits and the roles of the NTWG and stakeholders. He called on all agencies to do their part and make sure that complete and accurate information is collected. The STE held planning meetings with the TWG, whose role was to plan and coordinate the daily activities of the study. He also took the group through the overview of the TRS study and questionnaire design. The scope, timelines, procedures to be studied, the process and questionnaire to be deployed were discussed and agreed upon.

The STE in collaboration with the NTWG conducted sensitisation of the NamRA staff and stakeholders at Trans Kalahari especially those who were involved in administering, transporting or filling the questionnaire. NamRA availed enumerators on short-term basis who were trained by the STE in preparation for data collection.

Source: Contributed

Figure 2 above shows a training session for enumerators at the Trans Kalahari Border Post.

3.1.2 Scope and Design

The scope of the study covered the following:

- **Time** from arrival of the goods at the border until goods are released and physically removed from Customs control.
- **Clearance time** for both imports and exports.
- **Clearance time** for full container load, flat deck and container load, flat deck, fuel tanker, bulk, other tankers.
- **Clearance time** for animals, chemicals, explosives, medicaments, and others.
- **Clearance time** at the border and other OGA's, and private sector interventions in the clearance process.
- **Clearance time** for dutiable goods, exempted goods, warehousing, temporary imports and transit.
- **Clearance times** for goods for preferential treatment.
- **Clearance time** for single items and mixed goods.
- **Clearance time** for pre-lodged and direct delivery entries.
- **Clearance time** for selectivity performance.
- Both **manual and electronic** processes.

3.1.3 Duration and Timing

The duration of the Study was from 6ᵗʰ October 2023 to 25ᵗʰ March 2024. The period covered all the three phases of the study: Planning of the study, data collection and recording, and data analysis and drafting of the final report. The period of normal traffic was targeted for data collection.

3.1.4 Sampling Design

Sampling is intended to reduce the amount of work and/or cost that it would take to study an entire target population. It is a process of selecting a few elements for study from a targeted population. The WCO TRS Guide recommends 3,000 samples of the total declarations cleared in 7 days. Trade volumes for both imports and exports cleared in 7 days at the border were found to be less than 3000 declarations. Therefore, all the estimated transactions for the 7 days of data collection were targeted for the study. The estimated samples for both imports and exports are shown in Table 2 below.

Table 2: Distribution of Sample Size by Customs Process

Process	Customs Office	Average annual declarations (A)	Average weekly declarations (B)	Target sample size (C)
Imports	Trans Kalahari	85037	1653	1653
Exports		18617	362	362

Source: NamRA Database

3.1.5 Questionnaire Design

The clearance process was discussed with the STE and mapped against the day-to-day operations at the Trans Kalahari Border Post. The questionnaire was the main tool for data collection. A draft questionnaire based on the documented procedure was captured, updated based on the mapped procedures on the ground and developed using the WCO TRS software and quality assured by the TWG. A Test-run was carried out at the border to validate the questionnaire against the processes, and the enumerators and stakeholders' ability to complete the questionnaire.

Source: Contributed

Figure 3 above shows the members of the NTWG and the STE walking through the clearance process at the Trans-Kalahari Border Post. The TRS survey questionnaires for import and export procedures are hereby attached as ***Annexes I and II*** respectively.

3.1.6 Data Collection and Recording

Data collection took place from 15th January 2024 to 25th January 2024 with the questionnaires being administered during the first 7 working days at the border. Two days allowance after the last day of questionnaire administration was provided to retrieve questionnaires that were still in the system. The questionnaires were attached onto the customs declarations lodged during the period.

NamRA other border agencies facilitated the data collection exercise and filling of the questionnaires. The enumerators coordinated the exercise under the supervision of the TWG in collaboration with the STE. Data was collected using the 24-hour clock system to facilitate time measurement calculations.

The questionnaires were retrieved for each of the completed transaction at the end of the process. The NTWG members undertook a data validation process to complete some of the incomplete questionnaires using the information from the ASYCUDA World system.

3.1.7 Data Analysis and Report of Findings

The questionnaires that were retrieved from the system after data collection exercise were verified for correctness before data was captured into the WCO Software. The data that was captured into the WCO software was also verified for correctness and

completeness prior to analysis, to ensure that all the data parameters and records required were accurately reflected in the TRS Database.

Data analysis was conducted using WCO TRS software. This report presents the results of the study using the average time and the standard deviations. The standard deviations reflect the variations of the observed times within each stratum.

3.1.8 Monitoring and Evaluation

NamRA will carry out the monitoring and evaluation during the implementation of the recommendations of this report. There is need to establish a desk or dedicate staff to monitor, evaluate and report on the progress of the implementation of the recommendations in this report. It is advisable to develop benchmarks with timelines and responsibility centres on how and when the recommendations shall be implemented.

3.1.9 TRS Cycle

A TRS is meant to be conducted as a tool for continuous improvement. Therefore, it is recommended that the TRS be periodically conducted to assess prevailing procedures and systems and find areas for further improvement. Therefore, it should be adopted as a continuous improvement cycle as shown in Figure 4 below.

Figure 4: TRS Cycle
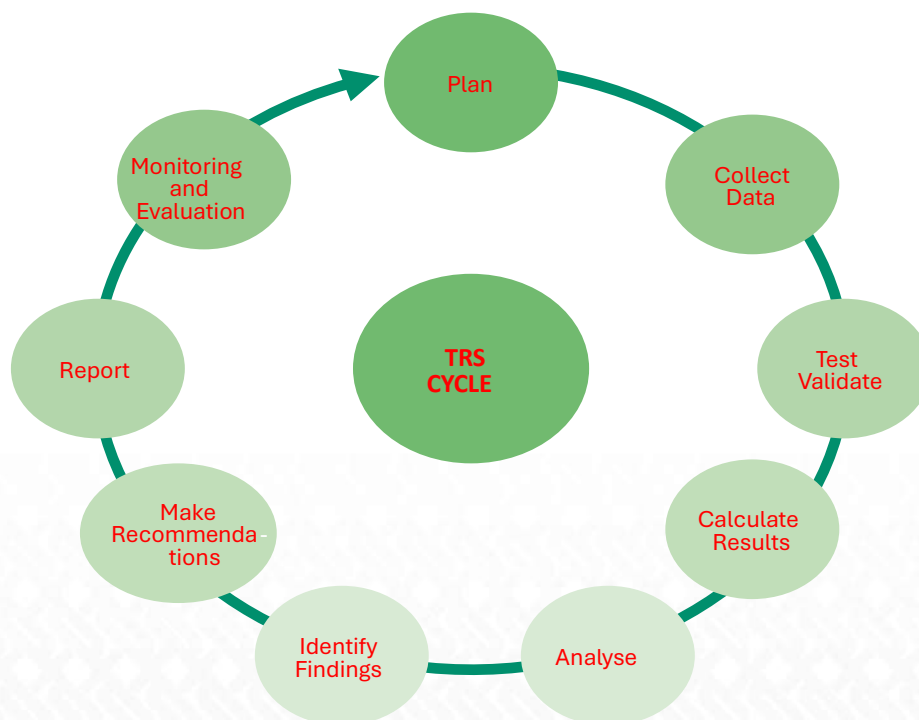
Source: Contributed

This Study provided Namibia Customs administration with a baseline for current performance regarding border procedures by identifying bottlenecks, making it possible to subsequently explore solutions to address the problems. Further studies need to be undertaken to assess the impact of changes that will be recommended to make more improvements.

3.2   Challenges

Although the following challenges came up during the data collection process but were handled immediately and did not affect the flow of business and data collection exercise:

3.2.1   The data collection stage was faced with low morale from the enumerators who took long to get their payments from the training period. However, an explanation on the payment process was made and they agreed with the team and continued to work normally.

3.2.2   There was low interest from Customs and Clearing Agents' staff, for attending the training and sensitisations that took place at the border.

3.2.3   During data collection, some Customs officers claimed to have been on shifts that did not receive sensitisation on the project and therefore, knew nothing about what was going on. The in-charge station handled the situation and work went on uninterrupted.

3.2.4   Due to budgetary constraints, it was not possible to make identification tags for the NTWG members or the enumerators. Therefore, it was difficult to identify the members and the enumerators from the rest of the border community during the data collection exercise.

4.   TIME RELEASE STUDY FINDINGS

This chapter presents the findings of the Study for the scope that was agreed upon in the preparation stage. The average time taken to clear imported goods, from the time the truck arrives at the Entry gate of Trans Kalahari border until it is exited at the Exit gate of the border. The average time taken to clear exported goods from the time the truck arrives at the Entry gate of Trans Kalahari border until it is exited at the Exit gate of the border. The various time stamps in the process as specified in the scope are also analysed in this chapter.

A total of 1012 import questionnaires were issued for data collection. At the end of data collection exercise, 963 questionnaires (95%) were retrieved from the system, 131 questionnaires were not properly filled and could not be used, and 832 questionnaires (82%) were valid and captured into the WCO software.

A total of 264 export questionnaires were issued for data collection. At the end of data collection exercise, 240 questionnaires (90%) were retrieved from the system, 25 questionnaires were not properly filled and could not be used, and 215 questionnaires (81%) were valid and captured into the WCO software. The analysis below is based on the questionnaires that were fully processed during the data collection phase.

4.1   Import Time Release Analysis

4.1.1   General Import – Clearance Time Release

This section analyses the overall average time taken to process a transaction of imported cargo into the country. From the time the truck arrives at the border at the Entry gate to the time it exits at the Exit gate, after the cargo processing formalities of Customs and other border agencies have been finalised.

The average time taken to clear imported goods at the border, from the time a truck arrives at the Entry gate at the border to the time it exits at the Exit gate, is 5 hours and 31 minutes. (see Table 3 below):

- Average time for arrival clearance of imported goods from the time the truck arrives at the border to the time a declaration is handed over to a Customs Officer for processing, is **2 hours and 32 minutes**.
- Average time taken to submit documents to Customs after the arrival of goods processes have been finalised is **1 hour and 3 minutes**.
- Average time for Customs clearance of imported goods from the time an officer receives documents from a Clearing Agent/driver to the time a release is affected and release order handed over to the agent is **4 hours and 4 minutes**.
- Average time taken to start another process after a release order is issued is **12 hours and 18 minutes**.
- Average time taken to clear goods by OGAs from the time the Clearing Agent clears through the Agencies at the border is **37 minutes**; and
- The average time for the exit process from the time a truck joins the queue at the Exit gate to the time it is finally released and exits the gate is **8 minutes.**

Table 3: Imports - General Time Release by Process (Days, Hours: Minutes)

Process	Sub-Process	Average Time	Std. Deviation
Overall, Clearance Time		**0d 5h 31m**	**0d 7h 3m**
Average processing time on arrival of goods		**0d 2h 32m**	**0d 10h 18m**
Arrival Process	• Truck arrives and packs in no-man's land till driver arrives at Entry gate	**0d 1h 19m**	**1d 2h 46m**
	• Driver arrives at Entry gate to Driver reports to Namibian Police	**0d 0h 1m**	**0d 0h 17m**
	• Driver reports to Namibian Police to Police officer hands over the Gate Pass to driver	**0d 0h 10m**	**0d 4h 15m**
	• Police officer hands over the Gate Pass to driver to Driver arrives at Port Health	**0d 0h 4m**	**0d 0h 18m**
	• Driver arrives at Port Health to driver hands over documents to Port Health Officer	**0d 0h 1m**	**0d 0h 25m**
	• Driver hands over documents to Port Health Officer to Port Health Officer stamps, and hands over Gate Pass to driver	**0d 0h 5m**	**0d 1h 14m**
	• Port Health Officer stamps and hands over Gate Pass to driver arrives at Immigration	**0d 0h 29m**	**0d 4h 22m**

	• Driver arrives at Immigration to Driver hands over passport and Gate Pass to immigration officer	**0d 0h 20m**	**0d 2h 18m**
	• Driver hands over passport and Gate Pass to immigration officer to Immigration Officer hands passport and Gate Pass back to driver	**0d 0h 13m**	**0d 5h 10m**
	• Immigration Officer hands passport and Gate Pass back to driver to, Driver hands over documents to Clearing Agent	**0d 1h 26m**	**0d 12h 36m**
	• Driver hands over documents to Clearing Agent to Clearing Agent registers declaration in ASYCUDA	**0d 2h 28m**	**0d 6h 12m**
	• Clearing Agent registers declaration in ASYCUDA to Process at Veterinary Start	**0d 16h 1m**	**0d 23h 56m**
Average processing time by OGA		**0d 0h 37m**	**0d 1h 59m**
	• Process at Veterinary start to process at Veterinary end	**0d 0h 15m**	**0d 1h 19m**
	• Process at Veterinary end to process at Meat Board start	**0d 0h 2m**	**0d 0h 1m**
	• Process at Meat Board start to process at Meat Board end	**0d 0h 5m**	**0d 0h 3m**
	• Process at Meat Board end to process at Agronomic Board start	**0d 0h 6m**	**0d 0h 1m**
	• Process at Agronomic Board start to process at Agronomic Board end	**0d 0h 7m**	**0d 0h 11m**
	• **Process at Agronomic Board End to driver/Clearing Agent hands over documents to Customs Officer**	**0d 1h 3m**	**0d 1h 58m**
Average processing time by Customs		**0d 4h 4m**	**0d 15h 18m**
Customs Entry Processing	• Driver/Clearing Agent hands over documents to Customs Officer to Start of Documentary check by Customs Officer	**0d 1h 27m**	**0d 13h 19m**
	• Start of Documentary check by Customs Officer to Query issued	**0d 0h 13m**	**0d 0h 24m**
	• Query time	**0d 0h 22m**	**0d 0h 34m**
	• Response to the query by Clearing Agent to Declaration assessed by Customs Officer	**0d 3h 3m**	**0d 7h 46m**
	• Declaration assessed by Customs Officer to Customs officer hands over the documents to cashier.	**0d 1h 0m**	**0d 2h 47m**

	• Customs officer hands over the documents to cashier to payment	**0d 0h 16m**	**0d 0h 33m**
	• Payment to Issuance of Release Order.	**1d 5h 30m**	**3d 19h 43m**
	• Issuance of Release Order to process at Road Fund starts.	**0d 12h 18m**	**0d 12h 26m**
	• Process at Road Fund starts to process at Road Fund ends	**0d 0h 21m**	**0d 4h 3m**
	• Process at Road Fund ends to driver joins the queue for scanner	**0d 3h 24m**	**0d 7h 19m**
	• Driver joins the queue for scanner to scanning of cargo starts	**0d 0h 25m**	**0d 1h 47m**
	• Scanning of cargo starts to scan of cargo ends	**0d 0h 5m**	**0d 0h 11m**
	• Scanning of cargo ends to physical examination starts	**0d 0h 4m**	**0d 0h 4m**
	• Physical examination starts to physical examination ends	**0d 0h 4m**	**0d 0h 5m**
	Physical examination ends to driver joins the queue at the Exit Gate.	**0d 0h 3m**	**0d 0h 5m**
Average time for exit Process		**0d 0h 8m**	**0d 2h 3m**
	• Driver Joins the queue at the Exit Gate to driver hands over the Gate Pass to Security Officer	**0d 0h 1m**	**0d 0h 4m**
	• Driver hands over the Gate Pass to Security Officer to Truck Exit Customs Control Area	**0d 0h 4m**	**0d 1h 42m**

Table 3 above shows the time taken to clear through trans Kalahari Border Post by Customs process.
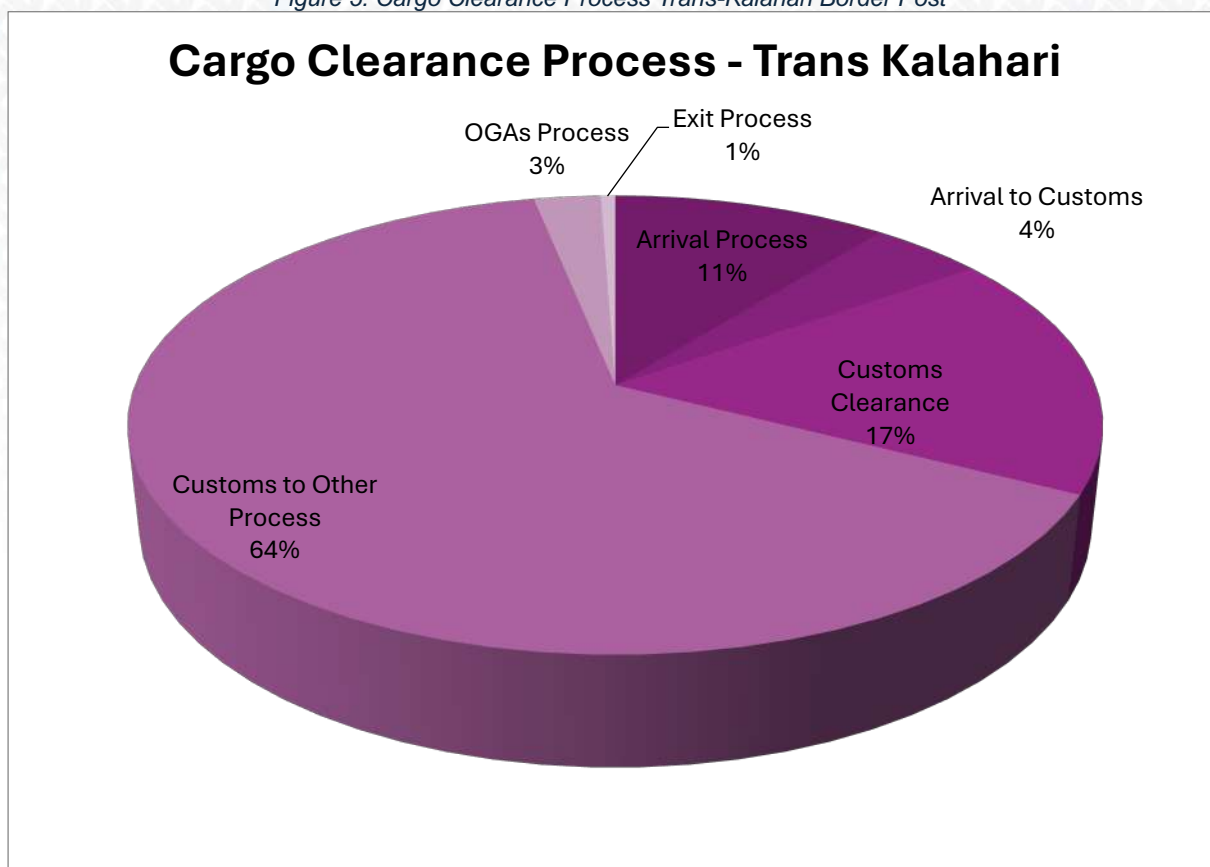
Cargo Clearance Process - Trans Kalahari

Figure 5 above shows share of cargo clearance time release by process at the Trans Kalahari Border Post.

4.1.2 Customs Procedure – Import Clearance Time Release

This sub-section analyses the Customs Procedure performance; the average time taken to clear goods from the time a truck arrives at Entry gate at Trans Kalahari border to the time the truck is exited at the Exit gate of the same border, after the control formalities of Customs and other border agencies have been finalised.

Imports for home consumption take an average of **5 hours and 40 minutes** to be cleared from when a truck arrives at the Entry Gate to the time it is allowed to exit at the Exit Gate of the border. Temporary imports take **2 hours and 56 minutes**. Re-imports were not available for capture during the time of data collection. Goods for warehousing take **2 hours and 46 minutes** to be cleared and goods in Transit take **5 hours and 50 minutes**. See Table 4 below.

Table 4: Customs Procedure (Days, Hours: Minutes)

Description	Average Time	Std. Deviation
IM4 – Direct Imports	**0d 5h 40m**	**0d 7h 16m**
IM5 – Temporary Imports	**0d 2h 56m**	**0d 2h 20m**
IM6 – Re-Importation		
IM7 – Warehousing	**0d 2h 46m**	**0d 3h 23m**
IM8 - Transit	**0d 5h 50m**	**0d 6h 15m**

Table 4 above shows clearance time for different types of Customs regimes at the Trans-Kalahari Border Post.

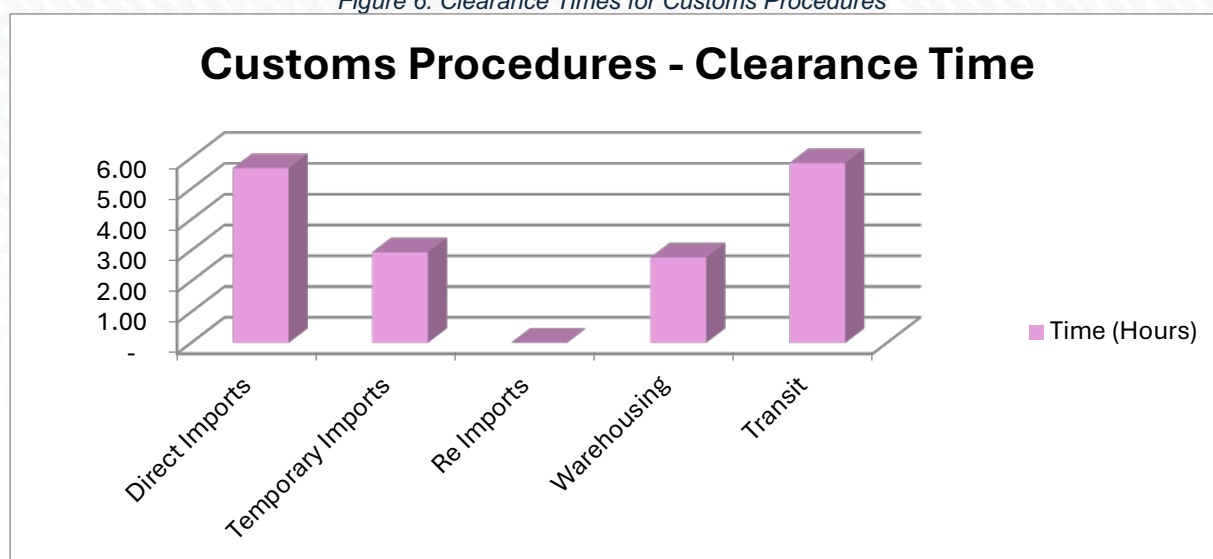Figure 6: Clearance Times for Customs Procedures

Figure 5 above shows the clearance time by Customs procedures at the Trans-Kalahari Border Post.

Transits are goods that pass through the country for consumption in other countries. There is no need to make thorough checks on those goods since they do not have tax component in the transit country. Therefore, the time taken to clear goods in transit at the Trans-Kalahari Border Post is out of normal.

4.1.3 Means of Conveyance – Import Clearance Time Release

This sub-section analyses the means of Conveyance performance; the average time taken to clear goods from the time a truck arrives at Entry gate at Trans Kalahari border to the time the truck is exited at the Exit gate of the border, after the control formalities of Customs and other border agencies have been finalised.

The full container load consignments take an average of **3 hours and 25 minutes** to be cleared from when a truck arrives at the Entry Gate to the time it is allowed to exit at the Exit Gate of the border. Flat deck and container load take **5 hours and 16 minutes**. Bulk takes **4 hours and 31 minutes**, Flat deck takes **4 hours and 23 minutes**, Fuel tankers take **8 hours and 2 minutes,** and other tankers take **7 hours and 23 minutes**. See Table 5 below.

Table 5: Means of Conveyance (Days, Hours: Minutes)

Description	Average Time	Std. Deviation
Full Container Load	0d 3h 25m	0d 3h 43m
Flat Deck and Container Load	0d 5h 16m	0d 3h 36m

Bulk	0d 4h 31m	0d 6h 0m
Flat Deck	0d 4h 23m	0d 4h 37m
Fuel Tanker	0d 8h 2m	0d 11h 20m
Other Tanker	0d 7h 23m	0d 9h 31m

Table 5 above shows the clearance time by means of Conveyance at the Trans-Kalahari Border Post.
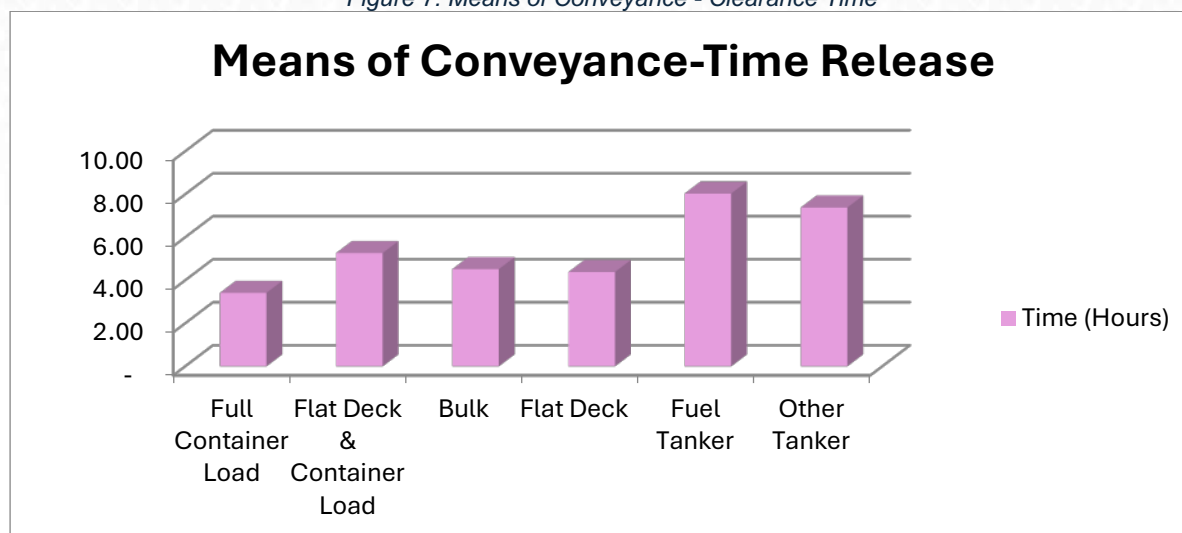
Figure 7: Means of Conveyance - Clearance Time

Figure 7 above shoes the clearance time by means of Conveyance at the Trans-Kalahari Border Post.

> *Given the inflammable nature of fuel, the time taken to clear it at Trans Kalahari is abnormal.*

4.1.4   Preferential Treatment – Import Clearance Time Release

This sub-section analyses the preferential treatment of accredited importers; the average time taken to clear goods from the time a truck arrives at Entry gate at Trans Kalahari border to the time the truck is exited at the Exit gate of the border, after the control formalities of Customs and other border agencies have been finalised.

The goods for an Authorised Economic Operator (AEO) take **4 hours and 31 minutes** to be cleared out of the system while goods for a Non-Authorised Economic Operator take **5 hours 45 minutes**. See Table 6 below.

Table 6: Preferential Treatment (Days, Hours: Minutes)

Description	Average Time	Std. Deviation
Authorised Economic Operator	0d 4h 31m	0d 7h 24m
Non-Authorised Economic Operator	0d 5h 45m	0d 7h 9m

Table 6 above shows the average time taken to clear consignments under preferential treatment at the Trans-Kalahari Border Post.

Although the time taken to clear an accredited importer is less, 4 hours and 31 minutes in a situation where overall average cleanse time is 5 hours and 30 minutes is still too high to facilitate a compliant importer.

4.1.5   Lane Performance – Import Clearance Time Release

This sub-section analyses the ASYCUDA selectivity performance; the average time taken to clear goods from the time a truck arrives at Entry gate at Trans Kalahari border to the time the truck is exited at the Exit gate of the border, after the control formalities of Customs and other border agencies have been finalised.

The goods selected green take **5 hours and 47 minutes** to be cleared out of the system; blue selected declarations take **3 hours and 5 minutes**. Yellow selected declarations take **8 hours and 7 minutes,** and Red selected declarations take **4 hours and 4 minutes**. See Table 7 below:

Table 7: Lane Performance (Days, Hours: Minutes)

Lane	Average Time	Std. Deviation
Green	**0d 5h 47m**	**0d 6h 18m**
Blue	**0d 3h 5m**	**0d 3h 35m**
Yellow	**0d 8h 7m**	**0d 12h 5m**
Red	**0d 4h 4m**	**0d 3h 3m**

Table 7 above shows the lane performance in the clearance of cargo at the Trans-Kalahari Border Post.

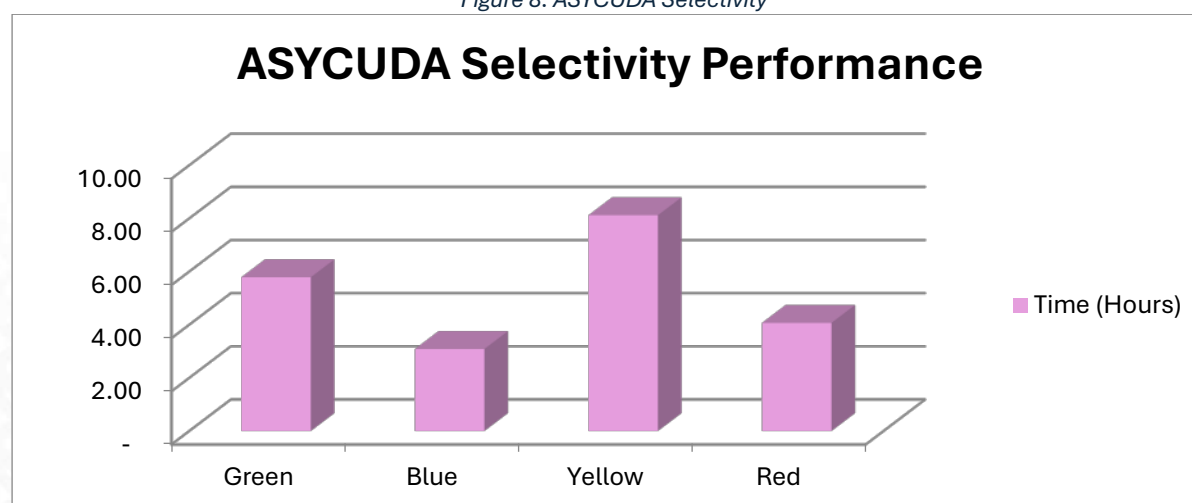*Figure 8: ASYCUDA Selectivity*

Figure 7 above shows the performance of the ASYCUDA selectivity at the Trans-Kalahari Border Post.

Under normal circumstances, the time taken to clear ASYCUDA selected declarations should be high for the red channel followed by the Yellow and Green or Blue which take the shortest time. However, the data collected shows that Yellow takes the highest time to clear, followed by the Green, Red and Blue channels. It shows that computers are used to operate a manual process. This is not in line with a properly functioning ASYCUDA selectivity system backed by a well-facilitated and skilled risk management function.

4.1.6   The Nature of Goods- Import Clearance Time Release

This sub-section analyses the nature of goods performance; the average time taken to clear goods from the time a truck arrives at Entry gate at Trans Kalahari Border Post to the time the truck is exited at the Exit gate of the border, after the control formalities of Customs and other border agencies have been finalised.

The time taken to clear animals at the border is **2 hours and 43 minutes**; chemicals take **2 hours and 7 minutes**, explosives take **4 hours and 34 minutes**, medicaments take **6 hours and 54 minutes**, perishables take **5 hours and 10 minutes** and others take **5 hours and 43 minutes**. See Table 8 below:

Table 8: Nature of Goods (Days, Hours: Minutes)

Description	Average Time	Std. Deviation
Animals	**0d 2h 43m**	**0d 1h 59m**
Chemicals	**0d 2h 7m**	**0d 1h 10m**
Explosives	**0d 4h 34m**	**0d 11h 56m**
Medicaments	**0d 6h 54m**	**0d 4h 12m**
Perishables	**0d 5h 10m**	**0d 8h 28m**
Other	**0d 5h 43m**	**0d 6h 53m**

Table 8 above shows clearance of cargo by type of commodity at the Trans-Kalahari Border Post.
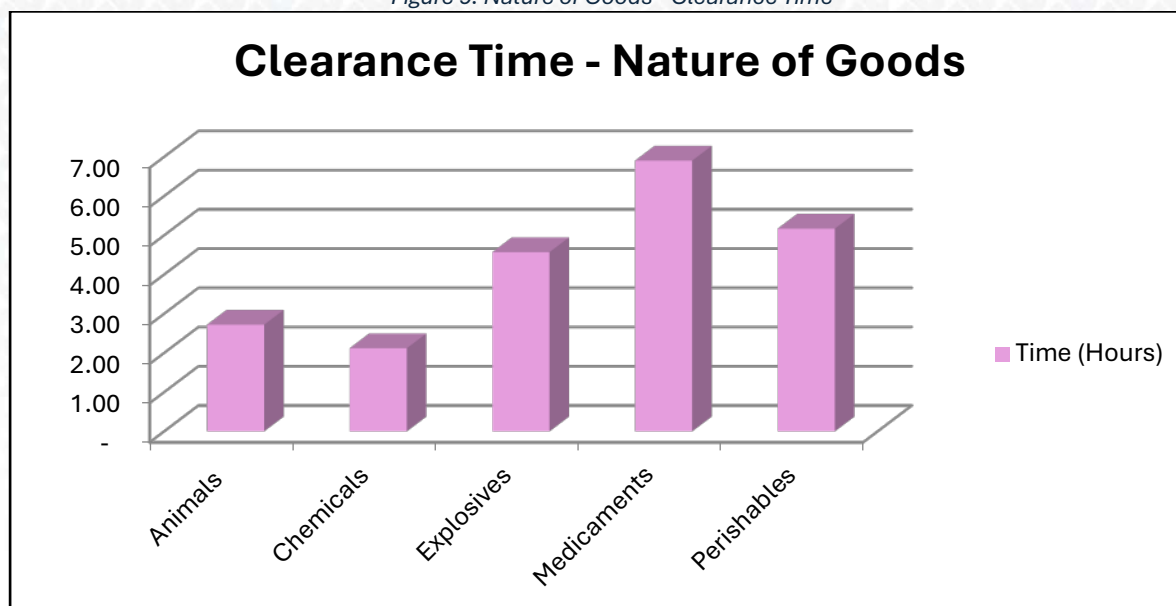
Clearance Time - Nature of Goods

Figure 8 above shows time taken to clear goods by their nature at the Trans-Kalahari Border Post.

*In an environment where overall clearance time is **5 hours and 31 minutes**, the clearance of explosives at **4 hours and 31 minutes**, medicaments at almost **7 hours** and perishables at **5 hours** is abnormal given their sensitive nature.*

4.1.7   Nature of Consignment – Import Clearance Time Release

This sub-section analyses the performance of nature of consignment; the average time taken to clear goods from the time a truck arrives at Entry gate at Trans Kalahari border to the time the truck is exited at the Exit gate of the border, after the control formalities of Customs and other border agencies have been finalised.

The time taken to clear single item consignments is **4 hours and 13 minutes** and mixed goods take **7 hours and 27 minutes**. See Table 9 below:

Table 9: Nature of Consignment (Days, Hours: Minutes)

Description	Average Time	Std. Deviation
Single Item	0d 4h 13m	0d 5h 57m
Mixed Goods	0d 7h 27m	0d 8h 14m

Table 9 above presents the average time taken to clear goods by nature of consignment at the Trans-Kalahari Border Post.

4.1.8   Other Government Agencies – Import Clearance Time Release

This sub-section analyses time taken by Other Government Agencies to clear goods at the border, the average time taken to clear goods from the time a truck arrives at Entry gate at Trans Kalahari border to the time the truck is exited at the Exit gate of

the border, after the control formalities of Customs and other border agencies have been finalised.

The time taken by Immigration to clear goods at the border is **13 minutes**; Meat Board takes **5 minutes**, Agronomic Board takes **7 minutes**, Veterinary takes **15 minutes,** Road fund takes **21 minutes**. See Table 10 below:

Table 10: Clearance Time - Other Border Agencies

Description	Average Time	Std. Deviation
Immigration	0d 0h 13m	0d 5h 10m
Meat Board	0d 0h 5m	0d 0h 3m
Agronomic Board	0d 0h 7m	0d 0h 11m
Veterinary	0d 0h 15m	0d 1h 19m
Road Fund	0d 0h 21m	0d 4h 3m

Table 10 above shows the average time taken to clear goods by other border agencies at the Trans-Kalahari Border Post.

Figure 10: Clearance Time - Other Border Agencies
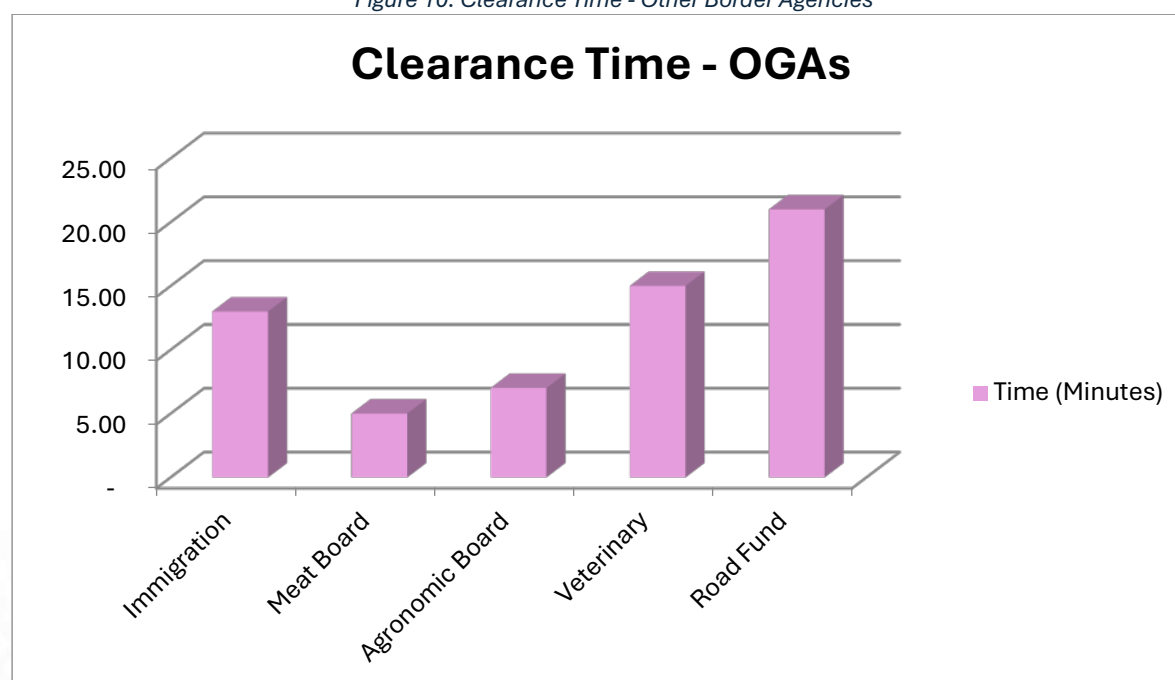

Figure 9 above shows time to clear goods by other border agencies at the Trans-Kalahari Border Post.

*On average the time taken by Immigration and Road Fund of **13 minutes** and **21 minutes** respectively to process transactions is above normal given that it involves checking and stamping passports in the case of Immigration and payment of fees in the case of Road Fund Administration.*

4.2 Export Time Release Analysis

This section analyses the overall average time taken to process a transaction of commercial exports out of Namibia through Trans Kalahari border. This is from the time a truck with commercial export goods reaches the Entry Gate at the border to the time the goods leave the country at the Exit Gate, after the processing formalities of Customs and other border agencies have been finalised.

4.2.1 General Export – Clearance Time Release

The average time taken to clear goods for export through Trans Kalahari border from the time a truck arrives at the border at the Entry gate to the time the truck is released at the Exit gate is **4 hours and 34 minutes.**

- The arrival process from the time the truck arrives at the border to the time the Clearing Agent/driver hands over documents to customs for processing is **39 minutes**
  - The average time taken by a Clearing Agent to register declaration after getting documents from the driver is **1 day, 15 hours and 5 minutes.**
  - The average time taken to start processing at Meat board after the Clearing Agent has registered a declaration is **2 days, 3 hours and 17 minutes;** and
  - The average time taken to hand over documents to Customs for processing after end of processing by Veterinary is **31 minutes.**

- The average time taken to process documents in Customs is **1 hour and 27 minutes**
  - It takes **1 hour and 14 minutes** for the Clearing Agent to answer a query by Customs.
  - It takes **1 hour and 13 minutes** to assess a declaration after verification has been finalised.
  - It takes **6 hours and 19 minutes** for payment to be affected after documents have been handed over to the cashier; and
  - It takes **56 minutes** to issue a release order after payment.

Table 11: Exports - General Release Time by Process (Days, Hours: Minutes)

Process	Sub-Process	Average Time	Std. Deviation
Overall, Clearance Time		**0d 4h 34m**	**0d 11h 18m**
Overall, Cargo Arrival Processing time		**0d 0h 39m**	**0d 0h 52m**
Arrival Process	• Truck arrives and parks outside Customs area to driver hands over documents to Clearing Agent	0d 1h 8m	0d 10h 54m
	• Driver hands over documents to Clearing Agent to Clearing Agent registers a declaration in ASYCUDA.	1d 15h 5m	6d 17h 34m
	• Clearing Agent registers a declaration in ASYCUDA.to process at Meat Board starts	2d 3h 17m	1d 20h 34m

	• Process at Meat Board starts to process at Meat Board ends	0d 0h 8m	0d 0h 2m
	• Process at Meat Board ends to process at Veterinary starts	0d 0h 2m	0d 0h 0m
	• Process at Veterinary starts to process at Veterinary ends	0d 0h 7m	0d 0h 14m
	• Process at Veterinary ends to driver/Clearing Agent hands over documents to Customs Officer.	**0d 0h 31m**	**0d 0h 29m**
Overall Entry Processing time		**0d 1h 27m**	**0d 2h 48m**
Customs Entry Processing	• Driver/Clearing Agent hands over documents to Customs Officer to start of documentary check by Customs Officer	0d 0h 41m	0d 1h 47m
	• Start of documentary check by Customs Officer to Query Issued	0d 0h 3m	0d 0h 4m
	• Query time	0d 1h 14m	0d 3h 23m
	• Response to the Query by Clearing Agent to Declaration Acceptance	0d 0h 1m	0d 0h 2m
	• Declaration Acceptance to Verification starts	0d 0h 20m	0d 0h 32m
	• Verification time	0d 0h 4m	0d 0h 5m
	• Verification ends to Declaration assessed	0d 1h 13m	0d 4h 24m
	• Declaration Assessed to Customs officer hands over the documents to the cashier	0d 0h 2m	0d 0h 1m
	• Customs officer hands over the documents to the Cashier to Payment	0d 6h 19m	0d 14h 0m
	• Payment to Issuance of Release Order	0d 0h 56m	0d 1h 18m
	• Issuance of Release Order to Process at Road Fund starts	**0d 0h 58m**	**0d 3h 37m**
OGA Process	• Process at Road Fund starts to process at Road Fund ends	0d 0h 2m	0d 0h 2m
	• Process at Road Fund ends to driver arrives at Immigration	0d 0h 10m	0d 0h 56m
	• Driver arrives at Immigration to driver hands over passport to Immigration officer	0d 0h 5m	0d 0h 43m
	• Driver hands over passport to Immigration officer to Immigration officer hands it back to driver	0d 0h 2m	0d 0h 2m
	• Immigration officer hands passport back to driver to Driver arrives at the Exit gate queue	0d 1h 4m	0d 2h 2m
Overall Exit Processing Time		**0d 0h 54m**	**0d 11h 35m**
Exit Process	• Driver arrives at the Exit gate queue where he registers his departure with the Police officer.	0d 0h 49m	0d 11h 29m
	• Driver registers his departure with the Police officer to truck exit the gate	0d 0h 4m	0d 0h 22m

Table 11 above gives average time taken to clear export transactions through the Trans-Kalahari Border Post.

Export Time Release by Process

- Arrival 13%
- Arrival to Customs 11%
- Customs Process 30%
- OGA Process 6%
- OGA to Exit 22%
- Exit Process 18%

Figure 10 above shows the export percentage share of cargo clearance time by process through the Trans-Kalahari Border Post.

4.2.2 Customs Procedure – Export Time Release

This sub-section analyses the time release by Customs procedure for the cargo clearance at the border. It covers the average time taken to clear goods from the time a truck with goods for export arrives at Trans Kalahari at the Entry gate to when it is released at the Exit gate of the border, after the control formalities of Customs and other border agencies have been finalised.

The average time taken to clear goods for permanent export is **4 hours and 35 minutes** from arrival of truck at Entry gate to when the truck is released at the Exit gate of the border. Temporary exports take **6 hours and 59 minutes**, re-exports take **4 hours and 29 minutes** and exports in transit outward take **3 hours and 15 minutes**. See Table 12 below:

Table 12: Export - Customs Procedure (Days, Hours: Minutes)

Description	Average Time	Std. Deviation
EX1 - Permanent Export	0d 4h 35m	0d 12h 48m
EX2 - Temporary Export	0d 6h 59m	0d 5h 34m
EX3 - Re-Export	0d 4h 29m	0d 4h 6m

T1 - Transit Outward	0d 3h 15m	0d 0h 21m

Table 12 above shows clearance time for different types of regimes at the Trans-Kalahari Border Post.

Temporary exports take above average time to clear out of the system.

4.2.3 Means of Conveyance − Export Time Release

This sub-section analyses the time release by means of conveyance for the cargo clearance at the border. It covers the average time taken to clear goods from the time a truck with goods for export arrives at Trans Kalahari at the Entry gate to when it is released at the Exit gate of the border, after the control formalities of Customs and other border agencies have been finalised.

The average time taken to clear goods for Full Container Load is **2 hours and 45 minutes** from arrival of truck at Entry gate to when the truck is released at the Exit gate of the border. Flat Deck and Container Load takes **2 hours and 43 minutes**, Bulk takes **3 hours and 55 minutes**, Flat Deck takes **3 hours and 20 minutes**, Fuel Tanker takes **10 hours and 53 minutes,** and Other Tankers take **3hours and 26 minutes**. See Table 13 below:

Table 13: Export-Means of Conveyance (Days, Hours: Minutes)

Description	Average Time	Std. Deviation
Full Container Load	0d 2h 45m	0d 1h 34m **-**
Flat Deck and Container Load	0d 2h 43m	0d 2h 39m
Bulk	0d 3h 55m	0d 4h 47m
Flat Deck	0d 3h 20m	0d 4h 21m
Fuel Tanker	0d 10h 53m	1d 2h 14m
Other Tanker	0d 3h 26m	0d 4h 34m

Table 13 above shows clearance of cargo by type of packaging at the Trans-Kalahari Border Post.

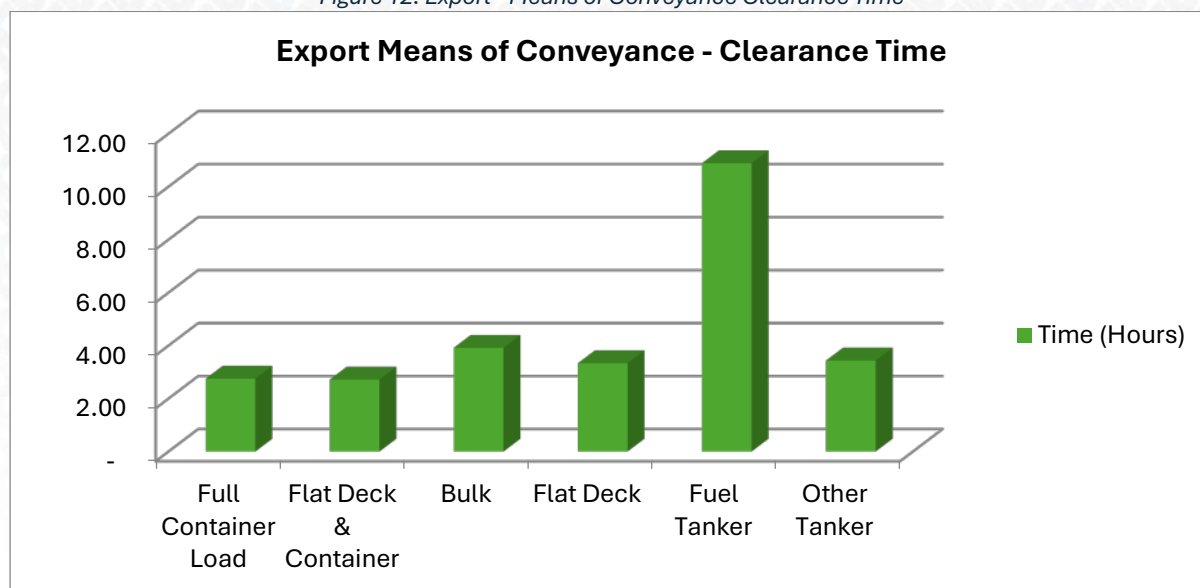**Export Means of Conveyance - Clearance Time**

Figure 11 above shows time taken to clear goods by means in conveyance, in hours at the Trans-Kalahari Border Post.

> *Under normal clearance, fuel should be given priority because of its inflammable nature. The data shows that it takes the most time to be cleared at Trans Kalahari than any other category.*

4.2.4 Preferential Treatment – Export Time Release

This sub-section analyses the time release by preferential treatment for the cargo clearance at the border. It covers the average time taken to clear goods from the time a truck with goods for export arrives at the Trans-Kalahari Border Post at the Entry gate to when it is released at the Exit gate of the border, after the control formalities of Customs and other border agencies have been finalised.

The average time taken to clear goods for an Authorised Economic Operator is **3 hours and 52 minutes** from arrival of truck at Entry gate to when the truck is released at the exit gate of the border. Non-Authorised Economic Operator consignments take **4 hours and 40 minutes** to be cleared out of the border. See Table 14 below:

Table 14: Export - Preferential Treatment (Days, Hours: Minutes)

Description	Average Time	Std. Deviation
AEO - Authorised Economic Operator	0d 3h 52m	0d 2h 58m
Non-AEO – Non-Authorised Economic Operator	0d 4h 40m	0d 11h 50m

Table 14 above shows clearance of cargo according to preferential treatment given to Authorised Economic Operators (AEOs) at the Trans-Kalahari Border Post.

4.2.5 Nature of Goods – Export Time Release

This sub-section analyses the time release by nature of goods for the cargo clearance at the border. It covers the average time taken to clear goods from the time a truck with goods for export arrives at the Trans-Kalahari Border Post at the Entry gate to

when it is released at the Exit gate of the border, after the control formalities of Customs and other border agencies have been finalised.

The average time taken to clear animals is **1 hour and 37 minutes** from arrival of truck at Entry gate to when the truck is released at the Exit gate of the border. Perishables take **5 hours and 3 minutes,** chemicals take **4 hours and 26 minutes,** explosives take **1 hour and 37 minutes,** medicaments could not be captured in the time for data collection and others take **4 hours and 45 minutes.** See Table 14 below.

Table 15: Export-Nature of Goods (Days, Hours: Minutes)

Description	Average Time	Std. Deviation
Animals	0d 1h 37m	0d 0h 38m
Perishables	0d 5h 3m	0d 3h 6m
Chemicals	0d 4h 26m	0d 4h 6m
Explosives	0d 1h 37m	0d 0h 3m
Medicaments		
Other	0d 4h 45m	0d 11h 53m

Table 15 above shows clearance of cargo by nature of goods at the Trans-Kalahari Border Post.

> *In an environment where the average clearance time is 4 hours and 34 minutes, clearance of perishables at 5 hours and 3 minutes and chemicals at 4 hours and 25 minutes is abnormally high given the sensitive nature of the goods.*

4.2.6 Nature of Consignment – Export Time Release

This sub-section analyses the time release by nature of consignment for the cargo clearance at the border. It covers the average time taken to clear goods from the time a truck with goods for export arrives at Trans Kalahari at the Entry gate to when it is released at the Exit gate of the border, after the control formalities of Customs and other border agencies have been finalised.

The average time taken to clear single item is **4 hours and 39 minutes** from arrival of truck at Entry gate to when the truck is released at the Exit gate of the border. Mixed goods take **3 hours and 38 minutes** to be cleared out of the border. See Table 16 below:

Table 16: Nature of Consignment (Days, Hours: Minutes)

Description	Average Time	Std. Deviation
Single Item	0d 4h 39m	0d 12h 5m
Mixed Goods	0d 3h 38m	0d 2h 39m

Table 16 above presents the average time taken to clear goods by nature of consignment at the Trans-Kalahari Border Post.

Export: Nature of Goods — Clearance Time

Figure 12 above shows the time taken to clear single item as opposed to mixed goods consignments at the Trans-Kalahari Border Post.

While under normal clearance system consignments with single item take less time to clear out of the system, the data collected at Trans Kalahari border reveal that exported mixed good take less time to clear than single item.

4.2.7 Time Release by Other Border Agencies

This sub-section analyses the time release of cargo clearance at the border for other border agencies and the average time taken to clear goods from the time a truck arrives at the Entry gate of the Trans-Kalahari Border Post to when it is released at the Exit gate of the border, after the control formalities of Customs and other border agencies have been finalised.

The average time taken by Immigration to clear goods from arrival to exit of the truck at the border is **2 minutes;** Meat Board takes **8 minutes,** Road Fund takes **2 minutes,** nothing was captured for Agronomic Board during the data collection period, and Veterinary takes **7 minutes**. See Table 17 below:

Table 17: Export - Other Border Agencies (Hours, Days: Minutes)

Description	Average Time	Std. Deviation
Immigration	0d 0h 2m	0d 0h 2m
Meat Board	0d 0h 8m	: 0d 0h 2m
Road Fund	0d 0h 2m	0d 0h 2m
Agronomic Board		
Veterinary	0d 0h 7m	0d 0h 14m

Table 17 above shows average time taken to clear goods by other border agencies at the Trans-Kalahari Border Post.
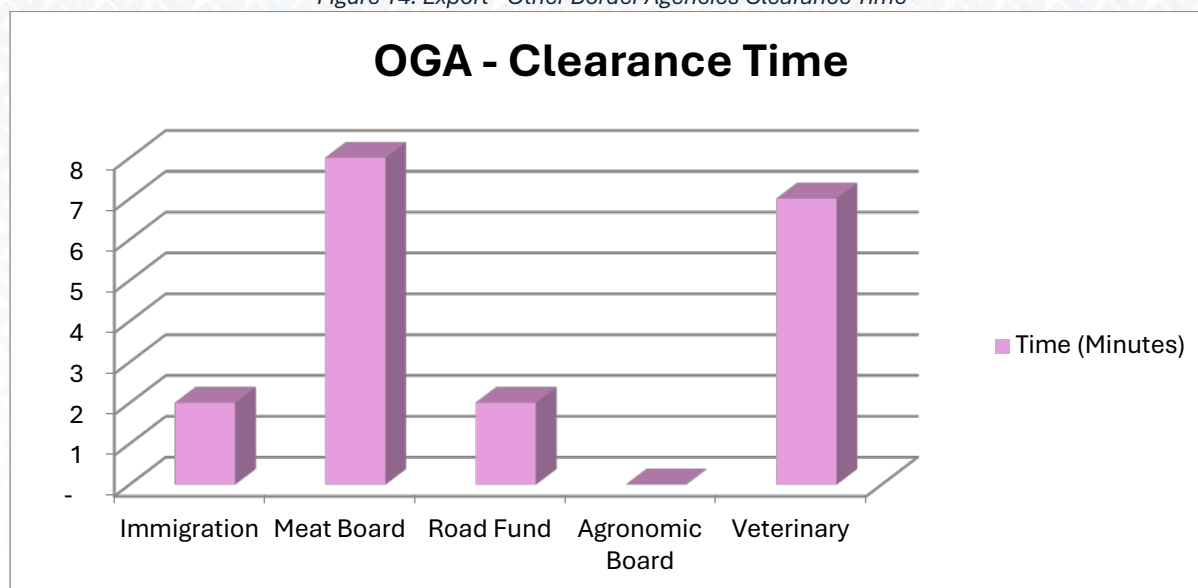
Figure 13 above shows time taken by Agencies at the border to clear goods at the Trans-Kalahari Border Post.

*From the collected data, some of the clearance time stamps look unattainable. These include among others the **2 minutes** taken by Immigration and Road Fund to process documents. This kind of result assumes that there is no checking, no queries, no queue at the desks and therefore, no waiting time, and no due diligence took place on these desks. These time scenarios are one-offs but not consistent to culminate into average time reflected in this report unless the processing is purely electronic with no human intervention and no queries.*

5.   OBSERVATIONS

This section of the Study outlines the observations made during the Study, which form the basis for the recommendations that have been made in this Study below.

5.1   Observations

This sub-section gives the observations derived from the data as analysed and those observed during the planning of the study and data collection. The observations made impact on the clearance of goods at the border and therefore, need to be addressed to facilitate trade.

5.1.1 Observations from the Analysed Data

- The average time taken to submit documents to Customs after the arrival of goods processes have been finalised is **1 hour and 3 minutes**; this is on a higher end for border like Trans Kalahari**.**
- After Customs has printed and delivered a release order to the Clearing Agent, it takes **12 hours and 18 minutes** to report for the next process. This is too much time and delays the process of clearance at the border.
- The **5 hours and 50 minutes** time taken to process import transit transactions at the border is on a higher side given that transits are not consumed by

Namibia and there is no tax component on the goods and therefore, no need for extensive examination of goods.

- Given its inflammable nature, fuel taking more time to clear than any other goods that pass through the border is risky and poses danger to the border.
- Use of automation is important in facilitating clearance of cargo through the border. The selectivity in ASYCUDA system is designed to facilitate release of goods based on the risk posed by the consignment. The higher the risk, the more the time it takes to clear. It's observed that Red lane declarations take less time to clear through the system than Green and Yellow. This means that Automation has not been given chance to perform as it should be. It implies that the computer system, ASYCUDA, is used to operate a manual system.
- The **21-minute** clearance time by Road Fund is too high for payment of dues at the Trans Kalahari border.
- The time taken, **1 day 15 hours and 5 minutes,** by the Clearing Agent to register an export declaration into ASYCUDA after receiving documents from the driver is too much for a station that takes an average of **4 hours** to clear goods out of the system.
- For export declarations, the **6 hours and 19 minutes** taken to make payment after documents have been handed over to the cashier is high.
- Fuel export also takes the highest time to clear out of the system despite the flammable nature of the goods.
- Single item export consignments take longer than mixed items to clear through the system while single item is easier to verify and examine.

5.2   Other Observations

5.2.1   The route from the entry to the exit of the border is not paved and has many deep potholes. It affects the flow of traffic within the border for trucks going for scanning and exit. It also poses a risk of overturning long and heavily loaded trucks.

5.2.2   The scanner is located in an area that trucks ready for scanning bypass the Exit gate to go to the scanner. After the scanning process, the trucks make a U-turn immediately they exited the scanning hall and join the exit process. Sometimes there is a long line of trucks going for scanning and those for exit. This delays the exit process.

5.2.3   There is a lot of space for packing in the no-man's land at the Entry gate, for imports, and outside the Exit gate that holds the export trucks as they come into the border. These holding areas keep the trucks outside the border area and are big enough to hold many trucks to control the pressure within the border itself. This can be a risk as the border staff may not feel the pressure to expedite the processing of declarations and release the trucks.

5.2.4   During the data collection exercise, some agencies captured time that is unrealistic and cannot be based on to recommend appropriate action to streamline the system. They could have cautiously captured data that would reveal fast clearance disregarding the main objective of undertaking the study.

5.2.5   The consignments for preferential treatment are not given priority at the scanner and after joining the exit queue with the rest of the consignments.

6. RECOMMENDATIONS

This section of the Study outlines the recommendations for implementation. NamRA may find it practical depending on the available resources and priorities to implement short term, medium term and long-term recommendations discussed hereunder, including the review of any Customs laws and regulations to ensure that there is a robust legal framework that supports the implementation of the recommendations discussed.

6.1 Harmonising and Standardising Procedures

6.1.1 Clearing agents are conversant with all requirements for processing and delivering a correct declaration to customs, including but not limited to HSCODE, tax due and prohibitions. Therefore, NamRA needs to consider transferring the assessment function to Clearing Agents so that they can register the declaration, assess, pay taxes and go to Customs for confirmation and release. There is nothing that will be at risk as Customs will have the goods and the money while waiting to confirm what the Agent has presented. NamRA needs also to consider reconfiguring the ASYCUDA system to allow Agents perform the assessment function. After registering a declaration, the Agent assesses and pays taxes at the bank before reporting to Customs for further clearance.

6.1.2 Licencing conditions for clearing agents need to include previous compliance levels of the agent, with sanctions, to remind them that there is follow up on what they are submitting to Customs.

6.1.3 Accreditation of clients is very important in the clearance process of Customs. It helps facilitate clients that do not pose a risk to revenue, procedures and laws. It also helps Customs to use the available resources on following up only the non-compliant clients. The process of accrediting taxpayers to process their consignments through Customs control without delays will have advantages which will reduce time taken to clear goods as Customs will have no worry of miss-declarations. These may include:

(a)   Providing Customs access to their physical and financial flow records.
(b)   Providing Customs with advance information of shipments on regular basis.
(c)   Customs will be able to set standards and policies that will safeguard both Customs and taxpayer interests.

6.1.4 With the above background, Namibia needs to facilitate accredited clients to clear through the borders very fast. With information from the risk management and post clearance audit they can even be given facility to release themselves and be audited at a later stage.

6.1.5 Restructured and standardised procedures are easy to manage and enforce; they are transparent as same standard is applied at all clearance centres, and traders are subjected to the same process. Duplication and redundancies in the processing of declarations delays the clearance process and tie up human resource that would be doing other tasks in areas of need. Therefore, there is need to consider restructuring and harmonising the clearance processes in Customs; create a Document Processing Centre, equip it with staff and make it out of reach for any other person apart from the designated staff. Make all

declarations preclearance so that staff at borders only receive and release goods.

6.1.7 Decentralised processes that are administered by various stakeholders, who have interest in the clearance of cargo, to clear a transaction create delays and are cumbersome as an importer or exporter must move from one process to another to clear his cargo. Sometimes some of the requirements in one process are the same in another. Their offices may not be in nearby areas thus the trader has to incur a lot of transport costs to move from one location to another. Therefore, NamRA needs to consider bringing together all government agencies to perform their obligations through a single system linked to ASYCUDA, Electronic Single Window (ESW), so that traders do not need to move from one office to another when clearing their cargo.

6.2 Customs Support Systems

6.2.1 Support systems are an essential part in the smooth implementation of a process. Facilitation can only be realised in a transparent and informed environment. Operational units will only release goods when they are sure that there is less or no risk in what they are doing. This can only be achieved when there is an operational support system that provides adequate and reliable information that can be relied on when taking a decision.

6.2.2 Risk Management is an important tool in the management of customs procedures especially given that trade volumes are increasing while resources available to Customs remain the same or do not increase at the same rate, when traders need just in time clearances to compete on the market. NamRA needs to create, facilitate and empower a Risk Management function at the Customs headquarters. The staff should be equipped with skills to research and develop profiles that are able to target and provide adequate results. This will support the selectivity function in ASYCUDA to target without fear of losing revenue and allowing restricted products.

6.2.3 However, as the selectivity targets are respected, care should be taken that rules should be developed in such a way that selectivity through Green be occasionally checked to find out the compliance status of those benefiting from the facility.

6.2.4 Research is a very important component in Customs business because brands of goods change, values change frequently, risks change from time to time, new commodities come on board every day, tactics of tax evasion also change etc. However, Customs is mostly preoccupied by day-to-day operations business and little time and resources are put into research. NamRA needs to invest in training and research especially in Risk Management, Rules of origin, Valuation and Classification. This can be realised through creating and empowering Specialised Units at the Customs and Excise headquarters to research, compile and disseminate information that help operational areas to do their work faster. The information will also be used by the Risk Management function in formulating profiles and selectivity rules that do not put revenue, trade facilitation and lives of the Namibian community at risk.

6.2.5 Information sharing is vital in Customs operations for purposes of sharing risks that face Customs at different areas of operation on daily basis. This helps officers to take note and care of the communicated issues when doing day to day business. Therefore, NamRA needs to consider making information sharing among sections of Customs and Excise mandatory. By doing so, issues arising

out of day-to-day operations are commutated to all staff and other operational and technical units for taking note and to help them take decisions from an informed point of view. More especially information from document checks, physical examination of goods and post clearance audits should be shared with the risk management team to help them develop profiles that will be able to cater for most leakages in the system.

6.2.6 With increased volumes of trade, it is best practice that Customs administrations divert from over relying entirely on examination of cargo and documents but concentrate on post clearance audits of the taxpayers. This is an advantage because the taxpayer is examined in totality, and it gives Customs the opportunity to compare with the Domestic Tax records. It further provides an opportunity, using audit results, to release goods without fear of losing revenue and releasing prohibited items onto the market. A Post Clearance Audit team, well-facilitated and skilled, with experienced customs officers and technical auditors needs to be set up. It should be tasked to provide appropriate and reliable audit reports that can be based on to give priority to clients without fear of jeopardizing the process, revenue, and lives of the people in Namibia.

6.3 Structural Adjustment Recommendations

6.3.1 The incoming route within the border, from the Entry to Exit gates, is potholed slowing down trucks and thus queues in the area. There is also a risk of trailers overturning due to the uneven road. There is a need therefore to pave this part of the border to allow the smooth flow of traffic.

6.3.2 The location of the scanner is in a way that trucks that have been released bypass the Exit gate to the scanner for scanning. After scanning, the trucks go back to join exit route at the Entry gate. Sometimes trucks find those that are queuing for scanning/exit and join them making the queue exceedingly long and delaying the process. There is therefore a need for:

(a) Redesigning the border and locate the scanner in an area that allows the exit of trucks after scanning without going back into the process.

(b) Creating separate lanes for vehicles going for scan and those exciting so that they do not make a single queue; and

(c) Conducting scanning of consignments on a risk basis so that only the risky consignments are scanned to ascertain their validity

6.4 Namibia TRS Recommendations Implementation

6.4.1 The recommendations above may not be effectively implemented if there is no follow-up mechanism in place to monitor, evaluate and report on progress. There is need for NamRA therefore, to create a desk or dedicate officers to regularly monitor, evaluate and report to relevant authorities on the progress of implementation of the above recommendations.

6.4.2 Other stakeholders should be considered when implementing the recommendations. The donors, collaborators and those involved in the clearance of cargo should be involved or updated on the progress of the implementation.

7. VALIDATION OF TRS FINDINGS AND STAKEHOLDER COMMENTS

The findings of the Study were presented to stakeholders for validation. Stakeholders noted the delays in the clearance of cargo at Trans Kalahari Border Post. The following were given as explanations to the delays in the clearance process:

7.1   The processing of documents at the border is computer based using the ASYCUDA World system. In most cases the processing is interrupted with frequent power failure at Trans Kalahari Border Post, especially when it rains. This has slowed down the flow of documentation and cargo, therefore NamPower needs to increase the power strength to cater for the current demand.

7.2   Transit transactions are covered by bond as they move from one border to another border for exit. In most cases the Clearing Agents have no sufficient bonds to cover goods being cleared and have to look around for the ones with sufficient bond to clear the goods. Sometimes they must wait for another truck to arrive and exit, and the bond is acquitted to have enough to clear their goods.

7.3   The clearance of fuel is not done using the pre-clearance facility. Therefore, the goods are cleared when the vehicle is already at the border. All fuel tankers go through the scan process as experience has shown that tankers that go to collect fuel and are supposed to be empty are sometimes found to be carrying goods/fuel.

7.4   Fuel needs form F178 for declaration of currency from the bank and the bank only opens during the week and not weekends and public holidays.

7.5   There is a very big queue at the scanner as all goods through the border are scanned including empty trucks. This slows down the clearance process and movement of trucks.

7.6   Goods imported by clients with a preferential treatment do not have a dedicated line to expedite their exit. They join the queue with the rest of the goods for scanning and exit. At the scanner, there is no facility of fast tracking the scanning of the AEO goods. The OGAs processing does not have an option for the AEOs and therefore, clear them under the normal clearance as other goods.

7.7   Drivers carrying goods belonging to AEO do not know that they are carrying goods with special privileges and follow the normal process. These affect the time the AEOs take to get out of the system at the border.

7.8   The delay of clearing agents to perform the following process after completing one was explained to be due to sometimes waiting for the delivery of multipurpose permits that were used by other agents.

7.9   In case of an ASYCUDA System error, IT experts only work Monday to Friday, and it becomes difficult to get hold of them during weekends, public holidays and after working hours as the border operates 24/7, therefore the border needs IT and ASYCUDA dedicated officials to attend to the needs of the border during those times.

7.10   The network facilities need to be upgraded to cater for the current demand.

7.11   The clearing agents were said to be employing staff who have no knowledge of the customs procedures and processes and keep pacing up and down for assistance as they clear goods at the border.

7.12   The parking area for the trucks as they arrive has no eating and resting places. Drivers pack their trucks and go for refreshment as processing of documents is

in process. However, sometimes they are not easily found when they are required.

7.13   The queries issued by officers in a shift cannot be received by officers in another shift. The clearing agents have to wait for the officers that issued queries to receive responses. This slows down the flow of processing and delays the clearance of goods.

7.14   Some of the clearance documents from South Africa are all not always attached and clearing agents are requested to attach all documents which takes time.

7.15   Customs uses 4 computers and two printers to do business at the border. The load is too much for the available equipment and they always breakdown.

7.16   The ASYCUDA selectivity lanes in the system are not applied on the ground. Therefore, the selection is not always followed while processing documents.

7.17   Non availability of IT support system at the border. When an error shows on the system, the system is down until the next day when IT is available to rectify the error, and it is worse when it happens during the weekend.

7.18   Some drivers wait outside when they find lines in some OGAs office and take long to check on progress. There are no systems to call clients for service.

7.19   All payments for exports are by EFT which takes long to reflect onto the government account after payment of taxes.

7.20   When payment for the assessed amount is not enough, sometimes top-up payment is done in Windhoek and submission of proof of payment takes long to reach the border.

REFERENCES

SADC: Trade Facilitation Programme (TFP), *Terms of Reference: Namibia Time Release Study 2024.*
.

WCO: TRS Guide 2018; *Guide to Measure Time Required for the Release of Goods*, www.wcoomd.org

WCO: *User Manual; Internet Software for Time Release Study,* http://members.wcoomd.org/trs/index.asp

WCO Tools: WCO *Authorised Economic Operator Compendium,* WCO *Single Window Compendium,* WCO *Risk Management Compendium,* WCO *Post Clearance Audit Guidelines.*