

# Transportation in Bond

This chapter deals with goods in transit and removal in bond as provided in Section 17 of the Act. The various types of in bond /transit movements can be divided into four categories namely:

- 1.1 removal in bond/transit: from an office of entry to an office of exit (Direct removal transit)
- 1.2 removal in bond/inward transit: from an office of entry to an inland Customs office
- 1.3 removal in bond/outward transit: from an inland Customs office to an office of exit
- 1.4 removal in bond/transit: from one inland Customs office to another inland Customs office

## 1. Bond Coordinator

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- b. removal in bond/inward transit: from an office of entry to an inland Customs office
- c. removal in bond/outward transit: from an inland Customs office to an office exit
- d. removal in bond/transit: from one inland Customs office to another inland Customs office

## 2. Instances where removal in bond can be permitted

The importer or owner of imported goods may remove goods in bond to any place appointed as a place of entry, or place of warehousing, or to any place outside the country.

- a. The manufacturer, owner, seller or purchaser of excisable or fuel levy goods manufactured in a Customs warehouse may remove goods in bond to any place appointed as a place of entry, or place of warehousing, or to any place outside the country.
- b. The master of a ship, pilot of an aircraft or person in charge of a vehicle from which goods were landed at a place to which they were not consigned may remove those goods in bond to the place where they were consigned.
- c. The owner or any person beneficially interested in any goods which are in transit through the country may remove them in bond from the place where they entered Namibia to the place where they will exit Namibia.
- d. A container operator licensed by Customs may remove any container in bond to his container depot or terminal to which it was consigned without furnishing additional surety. The manifest of the goods packed in such container is, in accordance with the Customs and Excise Act, due entry for the removal in bond of the container.

- e. The pilot of any aircraft may remove in bond any goods landed from any aircraft at a place within Namibia to the place where they will be entered using an air cargo transfer manifest, which is deemed entry for those goods without being required to furnish security.

The above persons removing goods in bond are liable for duty in addition to any other person who may be liable.

Controllers may refuse entry from any person who has previously not lived up to the rules prescribed herein or who has committed a serious offence referred to in Section 90 of the Customs and Excise Act.

### **3. Entry Form**

Sections 17(14) and 18A (7) (b) of the Customs and Excise Act authorize the Director to specify entry documents and particulars to be reflected for removals in bond. All goods removed in bond shall be entered on an SAD 500/501 Goods Declaration using one of customs procedures codes specified below:

- a. IM 8000 Transportation in bond of goods from first point of entry into Namibia to destination within Common Customs Area.
- b. Transportation in bond of goods ex-warehouse/export processing zone to destination within Common Customs Area (including goods to be subsequently exported).
- c. Transportation in bond from first point of entry into Namibia to another Namibian Customs office.
- d. Transportation in bond from first point of entry into Namibia to a warehouse or export-processing zone within Namibia.
- e. Transportation in bond of goods from first point of entry into Namibia to point of direct exportation to a third country outside the Common Customs Area.
- f. Other transit procedures.

### **4. Attachments**

The SAD 500/501 must include the following attachments:

- a. An original or certified copy of the import or export invoices.
- b. Bank Form F178 (In case of exports.) The F178 must be authenticated by a bank.
- c. NA 70: Provisional Payment or CE 110: Customs and Excise Bond Form.

### **5. Liability**

The person who removes goods in bond is liable for the duty on those goods in addition to any other person who might be liable for the duty.

- a. The liability of the person who removed goods in bond ceases when he provides proof that they have been duly entered within or exported from the Common Customs Area. If he or she fails to provide proof mentioned above within a prescribed period, the Controller shall demand payment of duty.
- b. The required proof of cessation of liability for duty as mentioned above must be submitted within a period of 30 days from the date on which the goods in question were entered for removal in

bond/transit, failing which the remover shall, upon demand of the Commissioner, pay the duty due on such goods i.t.o Section 17.

## **6. Surety**

- a. Bond: If a person removing goods in bond has a Customs and Excise Bond, CE 110, a provisional payment or special bond will be demanded when the bond amount is clearly inadequate to cover the potential liability to the Government of the proposed activity, i.e. a removal in bond or a removal in transit. An amount equal to the difference must be demanded from the consignee. This includes warehouse licensees, duty remission incentive traders, clearing agents, carriers and any other concern, which maintains a valid bond. A copy of the bond must be attached to the SAD 500/501. (Legible photocopies are acceptable).
- b. Provisional payment: If the person removing the goods in bond does not have a Customs and Excise General Bond CE 110, the office where the removal in bond originates will collect a provisional payment, using form NA 70, in an amount equal to the duties and import taxes which would be due on the goods covered by the removal in bond. The provisional so lodged will be refunded upon proof of exportation. A copy of the NA 70 must be attached to the SAD 500/501. (Legible photocopies are acceptable.)
- c. Bonded Carriers Section 110(3) requires that any class of carrier of goods to which the Customs and Excise Act relates which the Director by rule may specify shall, before conveying such goods, give such security as the Director may from time to time require for the due observance of the provisions of this act. A bonded carrier's bond may also be accepted and should be sufficient to cover the duties per consignment of up to N\$100 000 or more. If the potential liability to the Government exceeds such bond, such excess should be demanded from the consignee. Based on this authority, the Directorate requires that all private hauliers in Namibia engaged in the transportation of goods removed in bond have a Customs and Excise bond.
- d. Goods arriving on Removal in Bond entries from other CCA member countries Goods arriving from another country within the Common Customs Area have had surety obligated at the place where the removal in bond originated. Further surety may not be obligated upon entering Namibia. (need clarity or confirmation)

## **7. Originating offices (places where entry must be made)**

Goods may be entered for transportation (removal) in bond at the place where they are first landed in Namibia, or at any Customs warehouse in which they have been properly entered, or at any Export Processing Zone in which they have been properly entered. All staffed Customs offices are authorised to as originating offices.

## **8. Types of in-bond movements and applicable procedures**

- a. Goods transiting in-bond from Namibian point of entry to Namibian destination office (including for subsequent export outside Common Customs Area)

Example: Goods arrive at Walvis Bay for bonded movement to Keetmanshoop – or – goods arrive at Ariamsvlei for export at Ngoma.

SAD 500/501 must be prepared, (CPC: S802, S803, S804) the Namibian destination office shall be listed in block 40..

Original remains at Namibian originating office in a suspense file. The original NA 70 provisional payment or a copy of the CE 110 bond must be attached. The surety must be noted in block 40, example: CE 110 - \$XXX – date or NA 70 - \$XXX – date.

1st copy travels with goods for presentation at the Namibian destination office

2nd copy travels with goods for certification at destination & return to origin. Delivery is certified at Namibian destination office and this copy is given to driver or person in charge of the delivering vehicle, container or rail car to be returned to the person making entry or his agent.

3rd copy is stamped and returned as a receipt copy to the person who filed the entry.

Subsequent action required: An entry for home consumption, warehousing, or export must be filed at the Namibian destination office. The certified 2nd copy of the SAD 500/501 must be returned by the person who made the entry or his agent to the Namibian originating office where it will be attached to the original SAD 500/501 which has been held in suspense pending receipt of proof that the bonded goods actually reached their destination and were properly entered. This clears the surety of liability.

- b. Goods transiting in bond from Namibian point of entry via another CCA country to Namibia destination (including goods for subsequent exportation from CCA)

Example: Goods moving between Oranjemund and other Namibian office in either direction.

SAD 500/501 must be prepared in original and five copies. (CPC: S802, S803, S804) The Namibian destination office is listed in block 40 as: RIB to Controller of Customs, (specify four letter office codes) via (specify CCA country of transit) No exportation entry is required.

Original remains at Namibian originating office in a suspense file. The original NA 70 provisional payment or a copy of the CE 110 bond must be attached. The surety must be noted in block 40, example: CE 110 - \$XXX – date or NA 70 - \$XXX - date.

1st copy travels with goods for presentation and retention at the Namibian destination office.

2nd copy travels with goods for certification & return to origin.



Delivery is certified at Namibian destination office (or office where the goods are exported from Namibia) and this copy is given to driver or person in charge of the delivering vehicle, container or rail car to be returned to the person making entry or his agent.

3rd copy is for arrival office within CCA transit country

4th copy is for departure office within CCA transit country

5th copy is stamped and returned as a receipt copy to the person who filed the entry.

Subsequent action required: An entry for home consumption, warehousing or exportation must be filed at the Namibian destination office.

On transit through the CCA country, an RIB and/or export entry may be required in accordance with that country's requirements. The certified 2nd copy of the SAD 500/501 must be returned by the person who made the entry or his agent to the Namibia originating office where it is attached to the original SAD 500/501 which has been held in suspense pending receipt of proof that the bonded goods actually reached their destination and were properly entered. This clears the surety liability.

- c. Goods transiting in-bond from Namibian point of entry to a Common Customs Area destination office (including goods for subsequent export from CCA)

Example: Goods arrive at Walvis Bay for export to Botswana.

SAD 500/501 must be prepared in quadruplicate (CPC: S800, S801) the two letter code for the destination country is listed in block 22. The Namibian office where exportation from Namibia will occur and the CCA destination office are listed in block 40 as: RIB to Controller of Customs (specify office and country) via Namibia C??E, (specify four letter office code).

Original remains at Namibian originating office in a suspense file.

The original NA 70 provisional payment or a copy of the CE 110 bond must be attached. The surety must be noted in block 40, example: CE 110 - \$XXX – date or NA 70 - \$XXX – date.

1st copy travels with goods for presentation and retention at office where exportation from Namibia will occur.

2nd copy travels with goods for certification & return to Namibian originating office. Delivery is certified at CCA destination office and this copy is given to driver or person in charge of the delivering vehicle, container or rail car to be returned to the person making entry or his agent.

3rd copy is stamped and returned as a receipt copy to the person who filed the entry.

Subsequent action required: An entry for home consumption, warehousing or exportation must be filed at the CCA country destination office. On landing in the CCA country, an RIB on their forms may or may not be required in accordance with their requirements. The 2nd copy of the SAD 500/501 certified at the office where the goods were exported from Namibia need not be returned by the person who made the entry or his agent to the Namibian originating office since it does not clear the surety liability. The original SAD 500/501 shall be retained in suspense until a copy of an entry certified by Customs at the CCA destination office is received at the Namibian originating office. Liability is cleared only upon receipt of this copy.

- d. Goods transiting in bond from another Common Customs Area country to Namibia destination (including for subsequent exportation to non-CCA country)

Examples: Goods arrive at Ariamsvlei on Republic of South Africa RIB for Windhoek.

SAD 500/501 is not required. The goods will be permitted to proceed inland on the RIB prepared in the CCA country.

Processing of RIB document on arrival

- i. If the final destination is other than the office where the goods first arrive in Namibia, all copies of the RIB will be noted Transited (specify four letter office code) without entry, date, signature of officer. Retain one copy at the port of arrival. Customs at the port of arrival may wish to forward a copy of the RIB to the port of destination in the case of high value, high risk goods.
  - ii. If the office where the goods first arrive in Namibia is the final destination, the above notation need not be made on the RIB. The filing of entry for home consumption, warehousing, deposit into an export processing zone, or exportation is required at the Namibian destination office. When this entry is filed, the RIB can be certified and given to the person in charge of the delivering vehicle, container or rail car to be returned to the person making entry or his agent. The person making entry or his agent is responsible for returning the certified RIB and a copy of the entry for home consumption to the CCA port of origin to clear the surety liability in that country.
  - iii. If goods which transit Namibia on an RIB are for exportation to a destination outside SACU, an SAD 500/501 export entry will be required at the port of export.
- e. In bond movements ex warehouse to locations within Namibia are obliged to file an in-bond entry. Goods entered into a Customs bonded warehouse may, at the warehouse licensee's discretion, be removed in bond to another warehouse within Namibia or to another Customs Office within

Namibia for home consumption or entry into an Export Processing Zone or exported from Namibia to a non-CCA country with the filing of an in – bond entry. Duty liability for these goods is already vested in the warehouse licensee and remains in effect until such time as he proves that a subsequent entry has been filed relieving him of liability. Consequently, it is necessary that another bond be obliged, or that provisional payment be demanded, or that the goods be moved by bonded carrier if the bond amount is not adequate to cover the liability to the Government.

However, should the warehouse licensee not be willing to be held liable for the goods in transit, he may utilize normal RIB procedures. When the warehouse licensee is moving goods under his warehouse bond and does not utilize RIB procedures, in order to prove that the goods have been properly entered, a copy of the subsequent entry certified by Customs at the destination office must be returned to the warehouse licensee and made part of the warehouse entry file from which the goods were delivered.

- f. In bond movements ex warehouse to CCA locations outside Namibia Goods in a Customs bonded warehouse which are to be removed in bond for transit to a CCA country require the filing of an export entry using customs procedure code S801 and will be processed using the procedures described in paragraph c above. It will be necessary to provide a copy of an entry made in the country of destination showing that those goods were properly entered there in order to clear the liability of the licensee.
- g. Containers removed in bond to container operator's terminal As noted above, the Customs and Excise Act specifically authorizes a container operator licensed by Customs to remove any container in bond to his container depot or terminal to which it was consigned without furnishing additional surety and it specifically states that the manifest of the goods packed in such container is deemed to provide sufficient information that it is not necessary to file an RIB entry. While container terminals are normally within the same port of entry as the docks at which containers are landed, there is nothing in the Act which restricts these exemptions to that situation. The only restrictions are that (1) the container operator be licensed by Customs and (2) that the container is consigned to the container operator's terminal. Customs will not require a removal in bond nor will it require that the container be moved by a bonded carrier other than the container operator, or that the container operator obligate any additional security.

Container operators intending to remove containers from their place of landing to their terminal (to which consigned) which is in another port of entry will only be required to submit a written notification on their letterhead which:

- i. Identifies the container or containers (by container identification number and seal numbers) to be removed,
- ii. Identifies the bill of lading for each container,
- iii. Identifies the authorized carrier which will effect the removal,

- iv. Contains the following statement: The above container or containers will be removed to or licensed terminal to which they are consigned. All obligations under the Customs and Excise Act and or Customs and Excise bond will be complied with, and els signed by an individual authorized by the container operator.

This request will be presented in duplicate to Customs at the location from which the containers are to be removed. The original will be retained by Customs and forwarded on a weekly basis to the Controller where the terminal is located. The copy will be stamped, signed and returned to the container operator's employee or agent. This copy will be presented to Customs on arrival at the destination terminal.

Container operators will be responsible for sealing all containers with serially numbered high security company seals and reflecting those seal numbers on the written notification.

This procedure may be waived for container terminals which are within the same port of entry as they unloading docks.

## 9. Procedure

- a. Eligibility to be eligible for a bonded carrier procedure, the applicant
  - i. must have an average of not less than five trucks, containers or rail cars
  - ii. must have office space for officers to be stationed on its premises,
  - iii. must agree to provide at its own expense the computer and communications equipment and lines to connect its terminal to the ASYCUDA system,
  - iv. must directly input entries into the ASYCUDA system,
  - v. must enter into an account billing agreement with Customs and Excise and pay all duties and import taxes de from customers who do not have VAT account numbers. Goods will be released to the carrier and it is the carrier's responsibility to collect reimbursement for these taxes from its customers.

Carriers interested in becoming eligible for this procedure shall contact the Director, Customs and Excise.

- b. Documents requested Approved carriers are required to furnish the controller such documents as may be prescribed herein.
- c. Carrier's responsibility
  - i. Terminal or station manager the terminal or station master or other person in control of the carrier's premises is responsible for ensuring that un-entered goods are not removed from such premises without Customs authorisation.
  - ii. Person in charge of truck or train the person in charge of truck or train shall on demand furnish all information at this disposal regarding any goods on the train.



d. Manifest Carriers authorized to utilize this procedure are exempted from the requirement of preparing SAD 500/501 transportation in bond documents at the border. Authorized carriers shall provide a manifest which consists of:

i. Rail A serially numbered Train List (in triplicate) signed by an employee of Trans-Namib. The Train List must provide the following information for all shipments on that train: container number, destination, consignment note number, commodity description, and value. The original Train List shall have as an attachment a Rail-Freight manifest for each container or bulk car showing seal numbers and consignment notes for all consignments within that container or car. Only the original is required to have the attachments.

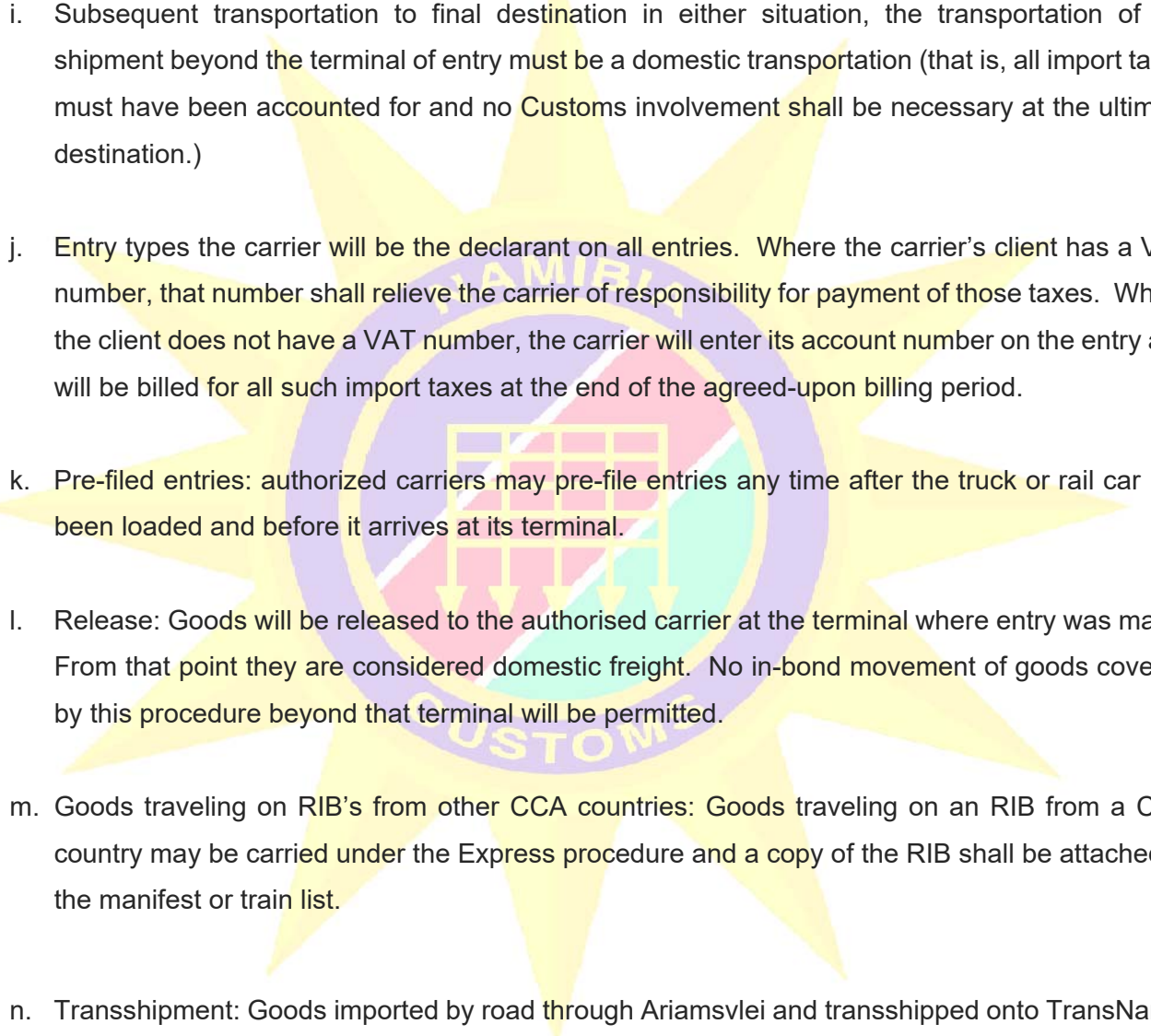
ii. Truck A serially numbered company manifest (in triplicate) signed by an employee of the trucking company which provides the trailer number, destination, seal numbers and the following information for all shipments on that truck: destination, consignment note number, commodity description, and value. Consignment notes shall be attached to the original manifest.

iii. Distribution and processing the carrier will present the required documents to Customs at the border post. They will be reviewed by Customs to ensure that all required documents are present. The original will then be signed by a Customs officer and returned to the carrier. The first copy will be retained at the border post in a suspense file. The second copy is signed and dated on receipt by an officer at the point of destination after verifying that all manifested shipments arrived in tact and is then returned to the carrier who is responsible for returning it to the border post to close out the suspense copy which has been retained there.

e. Separate manifests required for separate destinations. Authorized carriers may utilize this procedure to transport goods to two locations within Namibia: Windhoek and Keetmanshoop. A separate manifest is required for each location and goods destined for each location shall be in separate sealed containers, cars, or trailers.

Trailers may be modified into separate sealable compartments so that the carrier's terminal may break the seal for the Keetmanshoop shipment and unload it into the terminal without breaking the seal for the Windhoek portion of the load.

f. Seals required Carriers authorized to use this procedure will be responsible for sealing all cars, containers, trailers, etc. with serially numbered high security company seals and reflecting those seal numbers on the manifest documents as described above. The seals will not normally be broken by Customs at the border; however, carriers must be aware the Customs reserves the right to inspect the vehicle itself at the border.

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- g. Supervision of unloading, breaking of seals authorized carriers may break seals and unload goods destined for their terminal without an officer being present; however, Controllers will ensure that an officer is present on the arrival of at least 5% of arrivals to supervise the breaking of seals and unloading and to verify that actual shipments and quantities correspond to the manifested shipments and quantities.
  - h. Entry locations Authorized carriers are required to make entry using direct trader input for each consignment carried under this procedure. Shipments destined for ultimate delivery in Keetmanshoop, Mariental, Lüderitz, Oranjemund, Karasburg, and Rosh-Pinah may be delivered at any other location must be delivered to the carrier's Windhoek terminal and entry made there.
  - i. Subsequent transportation to final destination in either situation, the transportation of the shipment beyond the terminal of entry must be a domestic transportation (that is, all import taxes must have been accounted for and no Customs involvement shall be necessary at the ultimate destination.)
  - j. Entry types the carrier will be the declarant on all entries. Where the carrier's client has a VAT number, that number shall relieve the carrier of responsibility for payment of those taxes. Where the client does not have a VAT number, the carrier will enter its account number on the entry and will be billed for all such import taxes at the end of the agreed-upon billing period.
  - k. Pre-filed entries: authorized carriers may pre-file entries any time after the truck or rail car has been loaded and before it arrives at its terminal.
  - l. Release: Goods will be released to the authorized carrier at the terminal where entry was made. From that point they are considered domestic freight. No in-bond movement of goods covered by this procedure beyond that terminal will be permitted.
  - m. Goods traveling on RIB's from other CCA countries: Goods traveling on an RIB from a CCA country may be carried under the Express procedure and a copy of the RIB shall be attached to the manifest or train list.
  - n. Transshipment: Goods imported by road through Ariamsvlei and transshipped onto TransNamib may be transported under this procedure.

**10. Right to inspect:** Customs officers are empowered to verify all particulars by physically examining goods imported into Namibia even in transit.

**11. Manipulation** Controllers may permit goods to be sorted and packed prior to removal in bond or to be transshipped from one sealed vehicle to another upon receipt of a written request. Controllers may require that such manipulation or transshipment be performed under the supervision of an officer. If so,

special attendance should be paid on form NA 73. A written report of the transshipment shall be made and attached to the entry.

## 12. Sealed Containers

- a. Seal required: Trailers, rail cars and other containers used to transport goods in bond from one Customs office to another shall be sealed with a Customs seal or an approved carrier's seal.
- b. Loading and sealing Arrangement for the loading and sealing of a container must be made with the Controller at least 24 hours prior to shipment. The Controller may require that such packing and sealing be performed under the supervision of an officer. If so, special attendance should be paid on form CE 73.
- c. SAD 500/501 data the following data will be entered on the SAD 500/501, on loading and sealing of the vehicle, container, or rail car:  
Block 18 & 21: Vehicle, trailer, container, or rail car registration number  
Block 31: Container Numbers  
Block 44: Seal numbers
- d. Liability based on entered quantity Since goods removed in bond may not be delivered or removed from customs custody at the place of destination except upon the entry according to the first accounting of such goods on landing or on entry for removal in bond as reflected on the invoice, and the payment of any duty due including any duty due on deficiencies, it is important that officer supervising loading ensure that quantities are correct.
- e. Special care required Carriers shall notify their employees or agents that in-bond goods may not be delivered to the consignee without Customs permission and that any employee or agent responsible for such miss-delivery may be held liable and penalized.

## 13. Defined Routes and transit time

Sections 17(12) and 18A(7) of the Customs and Excise Act authorize the Commissioner to determine the routes and means of carriage of any goods removed in bond and to prescribe the permissible transit time. Previous restrictions and established times are abolished; however, any goods entered for transportation in bond are expected to arrive at the designated destination within five days.

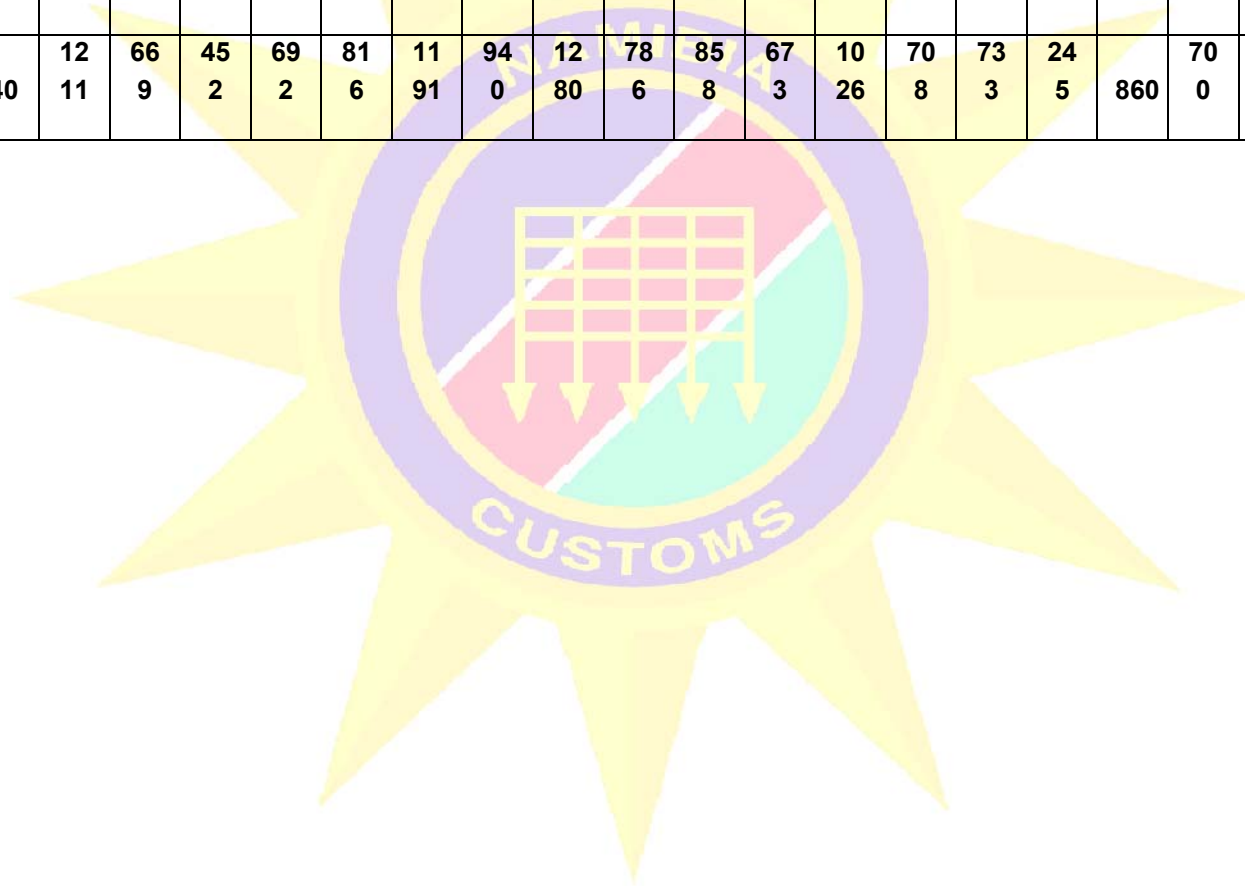
NAMIBIA CUSTOMS & EXCISE DISTANCE MATRIX

NAMIBIA CUSTOMS & EXCISE DISTANCE MATRIX																											
Determination of the Number of days to travel from one point to the other																											
	ARIA	GOBA	GROO	HAIR	KATI	KATW	KEET	KLEI	LUDE	M'Pac	MOHE	NGOM	NOOR	OMAH	ONDA	ORAN	OSHA	OSHI	OTJI	RUAC	RUND	SWAK	TKAL	TSUE	WALV	WENE	WHK
Ariamsvle i		96	96	72	14 4	12 0	48	48	72	12 0	12 0	14 4	48	12 0	96	72	96	12 0	96	120	96	96	96	96	96	144	72
Gobabis	1003		72	48	96	96	72	72	96	72	96	72	72	72	72	96	72	72	72	96	72	72	48	72	72	72	48
Grootfont ein	1250	657		48	72	72	72	72	96	72	72	72	96	48	48	96	48	48	72	48	48	72	72	72	72	72	48
HAIR	838	165	49 2		96	72	48	72	72	96	72	96	72	72	96	72	72	72	72	72	72	48	48	48	48	144	48
Katima Mulilo	2009	139 1	76 7	12 51		72	12 0	12 0	14 4	48	48	48	12 0	96	72	14 4	72	72	48	96	72	96	12 0	72	96	48	96
Katwitwi	1663	106 8	65 7	74 0	68 4		96	72	96	72	48	72	96	72	96	72	72	48	96	72	48	72	48	72	72	72	72
Keetmans hoop	333	687	93 4	49 2	16 93	11 50		48	48	12 0	96	96	48	96	96	72	96	96	96	96	96	72	72	72	72	96	48
Klein Manasa	215	927	11 74	73 2	19 33	13 90	24 0		72	12 0	12 0	14 4	72	12 0	96	72	96	96	12 0	120	96	96	96	96	96	120	72
Lüderitz	579	102 1	12 68	85 6	20 27	14 85	33 4	57 4		14 4	12 0	14 4	72	12 0	96	48	12 0	12 0	72	120	12 0	72	96	96	72	96	72



M'Pacha Airport	1989	707	78	12		66	17	19	20		48	48	12	96	72	14	72	72	72	96	48	96	12	72	96	48	96
Mohembo	1900	1305	73	98	35	41	12	16	17	33		48	12	72	72	12	72	72	96	72	48	96	96	72	96	48	72
Ngoma	2078	756	83	13		75	17	20	20	89	42		14	96	96	14	96	96	12	0	96	72	96	12	0	72	96
Noordoewer	306	991	12	82	19	14	30	54	60	19	17	20		12	96	48	96	0	48	120	96	96	96	96	96	144	72
Omahene	1626	673	49	89	11	67	13	15	16	11	94	12	16		48	12	48	48	48	48	48	72	72	72	48	96	96
Ondangwa	1471	878	30	71	98	64	11	13	14	96	79	10	14	18		12	48	48	48	48	48	72	72	72	48	72	72
Oranjemund	546	1231	14	10	22	17	54	78	38	22	19	23	24	18	16		12	12	48	120	96	96	96	96	96	144	96
Oshakati	1476	913	34	74	98	52	11	14	15	96	83	10	14	15	35	17		72	0	48	72	72	72	48	72	72	72
Oshikango	1531	938	36	77	94	35	12	14	15	92	68	10	15	24	17		95		48	48	48	72	96	48	72	72	72
Otiwarongo	1043	450	20	28	96	42	72	96	10	94	69	10	10	61	42	12	46	48		72	48	48	72	48	48	72	48
Ruacana	1658	1065	49	90	12	67	13	15	16	12	98	13	16	60	18	18	15	24	61		72	72	96	48	72	96	72
Rundu	1498	905	24	74	51	17	11	14	15	49	24	58	14	74	55	17	59	44	45	742		72	96	48		72	72
Swakopmund	1156	563	57	44	13	79	84	10	73	13	10	14	11	98	79	14	83	85	37	684	82		72	48	48	96	48

<b>Trans Kalahari</b>	1120	115	77 7	28 0	15 33	98 9	80 2	10 42	11 36	15 13	12 60	16 02	11 01	85 8	99 3	13 41	70 8	10 53	56 5	118 0	10 20	676		72	72	120	48
<b>Tsumeb</b>	1224	631	63 1	46 6	81 9	24 3	90 7	11 47	12 42	79 9	54 8	88 8	12 41	43 2	24 7	14 81	28 2	30 7	18 1	434	30 8	552	74 6		72	72	48
<b>Walvis Bay</b>	1187	594	59 4	42 9	14 58	91 6	81 4	10 54	93 8	14 38	11 87	15 27	11 75	10 16	83 1	14 15	86 6	98 0	40 3	715	94 7	31	70 9	67 3		96	48
<b>Wenela</b>	2020	692	77 2	12 56	5	68 9	16 98	19 38	12 78	25	35 6	74	20 03	11 44	99 4	22 42	99 4	95 6	97 1	125 8	51 6	134 2	15 38	82 4	1463		96
<b>Windhoek</b>	810	205	45 2	40	12 11	66 9	45 2	69 2	81 6	11 91	94 0	12 80	78 6	85 8	67 3	10 26	70 8	73 3	24 5	860	70 0	356	32 0	42 6	389	1216	



#### 14. authorized destination offices (places of delivery)

Goods may be entered for transportation in bond from any authorized originating Customs and Excise office to any authorized destination Customs and Excise office. It is the responsibility of the carrier to deliver the documents covering such shipment to Customs at the destination office or office where the goods will be exported to another Common Customs Area country destined for a customs office in that country.

#### 15. Diversion from original destination office

Sections 17(13) (a) and 18A (8) require that any diversion of goods removed in bond to a destination other than the destination specified on the original entry requires Customs permission. Such permission is hereby granted with the provision that the person removing the goods in bond shall advise Customs at the office of origination of the revised destination as soon as possible, for the reroute of the T1. Goods originally removed in bond for exportation which are diverted to another Customs office may be exported from the new destination office or placed in a licensed warehouse under the control of that office for future exportation. Such warehouse entries shall be noted that the goods covered may only be exported.

#### 16. Arrival at destination for exportation

- a. Seals intact: the driver or person in charge of the vehicle, container, rail car, etc. must present in bond documents to Customs at the port of exportation. Customs will inspect the containers and the seals. If intact, an officer will certify on the same copy as the sealing officer to the fact that seals are still intact and the goods are being exported under his supervision.
- b. Broken Seals: if a truck, rail car or container arrives at the border with seals broken or missing, it may be subject to full examination by Customs at the expense of the person who removed the goods in bond. The truck, rail car, or container may be directed to the importer's premises, to a warehouse, or to another facility where the in bond goods may be unloaded and the quantities verified. If the goods are destined for exportation, then they may not proceed until such verification has been conducted.

#### 17. Entry at destination

- a. Subsequent entry required: a removal in bond is closed only by the filing of a subsequent entry, whether for home consumption, re-warehousing, or exportation from the CCA.
- b. Entry for home consumption or warehouse: the consignee shall not take delivery of goods removed in bond or cause them to be warehoused until he has duly entered the goods at the customs office at that place. If entry is not made within 7 days of arrival, the Controller may allow the remover to deliver the goods to the State warehouse or licensed storage warehouse at the expense of the consignee.
- c. Entry for exportation: In-bond goods arriving at the destination office for exportation must be reported to Customs upon arrival. An export entry must be filed to acquit the in-bond movement and to validate the T1. Goods may not be exported until an entry has been filed and Customs have authorized exportation.

- d. Redelivery If goods are delivered or forwarded to their final destination without Customs authority, they shall be returned to the Customs office to which they were consigned at the expense of the carrier or other person who bought the goods into Namibia or who removed the goods without authority.

#### 18. Transshipment of goods in bond

Transshipment is a Customs procedure under which goods are transferred under Customs control from the importing means of transport within the areas of one Customs office (control area) which is the office of both importation and exportation.

When goods are imported/exported through a Customs office of entry/exit for the purpose of transshipment the following procedures need to be followed:

##### a. Entry

- The importer/Customs Clearing Agent apply in writing to the controller requesting approval for transshipment.
- Goods must only be transshipped into a sealable container or truck. This requirement does not apply to equipment, machineries and vehicles with identifiable (serial) numbers.
- Transshipment can only take place after the release of the goods.
- Transshipment can only take place at a place approved by the Controller that is at an entry point
- All transshipments must be done under Customs supervision.
- After transshipment, goods must immediately leave the point of exit, no diversion is allowed.

##### b. Exit

- The importer/Customs Clearing Agent apply in writing to the controller requesting approval for transshipment.
- Transshipment can only take place after the release of the goods.
- Transshipment can only take place at a place approved by the Controller that is at an exit point
- All transshipments must be done under Customs supervision.
- After transshipment, goods must immediately leave the Country.

#### 19. Transit procedure for TKC





# TRANSIT PROCEDURES FOR THE TKC



## A. Office of Commencement (Departure)

### 1. DECLARANT

- Presentation of the SAD 500 (IM8 (10)
- Presentation of the SAD 501 (if required)
- Presentation of transit control (SAD 502) (3)
- Guarantee Bond No. or TKC Bond No.
- Details in box 44
- **Corridor bonds should be used at Corridor offices only**

### 2. CUSTOMS OFFICE

- Acceptance, verification and endorsement of the SAD 500 and SAD 502
- Amendment of the SAD (if required)
- **Process IM8**
- **Generation of T1 (1)**
- Endorse seal no.
- **Give time limit of 72hours**
- Prepare Stop note when goods are verified by office of commencement

### 3. CUSTOMS OFFICE TO PRODUCE

- Copy of Assessed SAD stamped
- Copy of registered T1 stamped
- Copy of SAD 502 stamped **including details of T1 in box 61**
- Copy of Release Order
- **Stop Note**

**NOTE:** -Flatbed trailers to be sealed under Customs supervision

## B. Office of Exit (Destination)

### 1. CARRIER OR DECLARANT

- Presentation of Assessed SAD 500 (IM8/EX8)
- Presentation of SAD 502
- Presentation of Registered T1

### 2. CUSTOMS OFFICE

- Acceptance, verification and endorsement of the SAD 500, SAD 502 and T1
- **Acquittal of T1 (Validation) the same day**
- Verification of seals
- **Verify goods and send stop note to Revenue Control**

### 3. CUSTOMS OFFICE TO PRODUCE

- Copy of Assessed SAD 500 with exit stamp
- **Copy of SAD 502 with exit stamp including acquittals details of T1 in Box 62 (R number)**

### 4. CARRIER OR DECLARANT

- **Must submit all stamped hard copies to office of commencement within seven (7) working days for manual acquittal purpose**



# TRANSIT PROCEDURES FOR THE TKC DOCUMENTATION



## A. Office of Commencement (Departure)

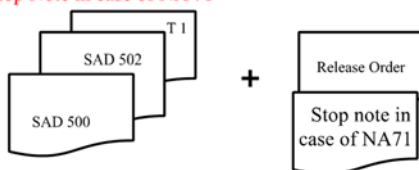
### 1. Declarant presents

- SAD 500 (IM8 )
- SAD 501 (if required)
- SAD 502 with guarantee Bond No.



### 2. Customs Process for Export

- SAD 500 (IM8) Assessed stamped
- Registered T1 stamped
- SAD 502 Stamped with T1 details
- Release Order
- **Stop Note in case of NA 71**



## B. Office of Destination (Exit)

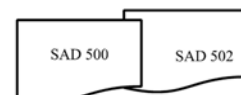
### 1. Carrier or Declarant presents

- Stamped Assessed SAD 500 (IM8/EX8)
- Stamped SAD 502
- Stamped Registered T1

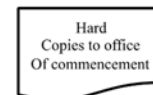


### 2. Customs Process for Export

- Assessed SAD500 (IM8/EX8) with exit stamp
- **SAD 502 with exit stamp including acquittals details of T1 in Box 62 (R Number)**



### 3. Carrier or Declarant presents





# TRANSIT PROCEDURES FOR NON TKC



## A. Office of Commencement (Departure)

## B. Office of Exit (Destination)

### 1. DECLARANT

- Presentation of the SAD 500 (IM8)
- Presentation of SAD 501 (If applicable)
- Guar. Bond No. indicated in Box 44 (last line)
- Copy of letter of authorization if Guar. bond does not belong to declarant
- Provisional Payment if no Bond (IM8 PAY)

### 2. CUSTOMS OFFICE

- Acceptance, verification and endorsement of the SAD 500 and associated documents
- Amendment of the SAD (if required)
- **Process IM8/EX8**
- **Generation of T1 (If Provisional Payment is made, specify **NO-BOND** for guarantee (Box 52) and principal (Box 50))**
- **Endorse seal no.**
- **Customs should verify bond to make sure that it is not a Corridor bond**

### 3. CUSTOMS OFFICE TO PRODUCE

- Copy of Assessed SAD stamped
- Copy of registered T1 stamped
- Release Order
- Stamped NA 70 (if no Guarantee Bond)

### NOTE

- **No transaction if bond is insufficient. The existing bond must be increased.**

### 1. CARRIER OR DECLARANT

- Presentation of Assessed SAD 500 (IM8)
- Presentation of Registered T1
- **Presentation of SAD 500 (EX-1) with T1 and IM8 details in Box 44 (last line)**

### 2. CUSTOMS OFFICE

- Acceptance, verification and endorsement of the SAD 500, T1 and EX-1
- Verification of documents
- **Process of EX-1**
- **Acquittal of T1 (Validation)**
- **Verify bond, no Corridor bond should be used.**

### 3. CUSTOMS OFFICE TO PRODUCE

- Copy of Assessed SAD 500 with exit stamp
- Copy of Assessed EX-1 with exit Stamp **including acquittals details of T1 in Box 44 (last line)**
- Copy of NA70 (if provisional payment was made)

### 4. CARRIER OR DECLARANT

**Must submit all stamped hard copies to office of commencement within seven (7) working days for manual acquittal purpose**



# TRANSIT PROCEDURES FOR NON TKC DOCUMENTATION



## A. Office of Commencement



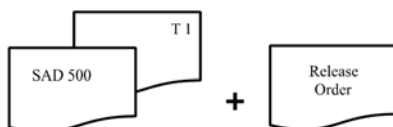
### 1. Declarant presents

- SAD 500 (IM8)
- Copy of Letter of Bond Guarantee
- **No Corridor Bond should be used.**



### 2. Customs Process for Export

- SAD 500 (IM8) Assessed stamped
- Registered T1 stamped
- Release Order

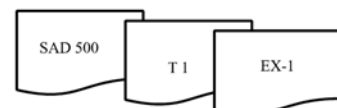


## B. Office of Destination



### 1. Carrier or Declarant presents

- Stamped Assessed SAD 500 (IM8)
- Stamped Registered T1
- Presentation of SAD 500 (EX-1) with T1 and IM8 details in Box 44 (last line)

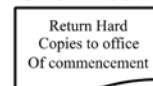


### 2. Customs Process for Export

- Assessed SAD 500 (IM8) with exit stamp
- Assessed SAD 500 (EX-1) including acquittals details of T1
- Copy of NA70 (if provisional payment)



### 3. Carrier or Declarant presents





# TEMPORARY IMPORT PROCEDURES



## Bank Guarantee

### DECLARANT

- Presentation of the SAD 500 (IM5)
- Bank Guar. Bond details indicated in Box 44 (last line)
- **Copy of Bank guarantee**

### CUSTOMS OFFICE

- Acceptance, verification and endorsement of the SAD 500 and associated documents
- Amendment of the SAD (if required)
- **Process IM5 with BND as Additional Procedure Code (if Bank Guarantee)**

### CUSTOMS OFFICE TO PRODUCE

- Copy of Assessed SAD stamped
- Copy of release Order stamped

## No Guarantee

### **CARRIER OR DECLARANT**

- Presentation of Assessed SAD 500 (IM5)
- Provisional Payment by bank guaranteed cheque or cash

### **CUSTOMS OFFICE**

- Acceptance, verification and endorsement of the SAD 500
- **Process IM5** indicating total of duties and taxes required as provisional payment
- **Payment IN of Declaration**

### **CUSTOMS OFFICE TO PRODUCE**

- Copy of Assessed SAD 500
- Copy of Release Order
- Copy of Receipt
- Copy of Provisional Payment (NA 70)

