

CUSTOMS & EXCISE INFORMATION SHEET¹

MOTOR VEHICLES IMPORTED BY NATURAL PERSONS ON CHANGE OF PERMANENT RESIDENCE TO THE REPUBLIC OF NAMIBIA

REBATE OF DUTIES

1. In terms of Rebate item 407.04 of Schedule No. 4 to the Customs and Excise Act, 1998.

- Immigrants; and
- Namibian residents² who originally emigrated from Namibia, obtained permanent residents status abroad, and thereafter return,

being natural persons, may after obtaining permanent residence in Namibia / on return to Namibia permanently, import ONE MOTOR VEHICLE PER FAMILY under full rebate of Customs duties for his/her own personal use, provided that the vehicle so imported was the personal property of the importer, and was owned and used by him/her for a period of not less than 12 months prior to the importer's departure to Namibia. Namibian residents should please note that unless you comply with all three elements, i.e. –

01. you originally emigrated from Namibia;
02. you obtained permanent residents' status abroad; and
03. you again return to Namibia permanently,

you do not qualify for the rebate of duty.

Note:

- (a) Should the vehicle have been owned and used for a period of less than twelve months prior to departure, the amount of duty rebated will be reduced pro-rata, according to the number of days less than 12 months.
- (b) Value-added tax, currently at the rate of 15% is not rebated and remains payable. (Please note that for purposes of calculating VAT, the FOB value is subject to an upliftment of 10%).
- (c) If you qualify under Rebate Item 407.04 (immigrants and returning residents) no import permit is required and the restriction pertaining to vehicles older than five years also do not apply. If you do not qualify customs duties (29%, plus 7% *ad valorem* for higher valued vehicles) will become applicable, and an application for an import permit must be made, prior to shipment of the vehicle to Namibia.

¹ More detailed Specific Instructions (an internal document) have been issued to Customs Offices

² Specific provisions pertain to returning diplomats

(d) Permit applications must be made to:

Section Import/Export Management
Ministry of Trade and Industry
Private Bag 13340
WINDHOEK

Tel: +264 61 283 7292/3
Fax: +264 61 253865

SPECIFIC EXCLUSIONS

2. Please note that the following persons do not qualify for the rebate: -
 - Namibian citizens travelling abroad;
 - Namibian citizens taking up temporary residence in a foreign country, irrespective of the period involved, i.e. for study, work permit, contract work, etc.; and
 - Foreign nationals taking up temporary residence in Namibia.
3. In the case of company vehicles used and then purchased by the importer, it must be noted that for any period that a vehicle may have been registered in the company's name during the twelve months period prior to shipment, the rebate will be reduced on a pro-rata basis.

DOCUMENTS TO BE PRODUCED

4. In support of the clearance of the vehicle in Namibia, the following documentation must be produced to your clearing agent/Customs –
 - Immigrants must produce their permanent residence permit issued by the Ministry of Home Affairs (or a copy thereof);
 - Returning Namibians must produce proof of emigration from Namibia, proof of permanent residence obtained abroad as well as evidence that such permanent residence has been withdrawn;
 - A duly completed form NA 304 A;
 - Purchase documents;
 - Registration certificate/permit;
 - Documentary evidence of the date on which delivery of the vehicle was taken; and
 - Documentary evidence of the date on which the vehicle was handed to the shipper for shipment to the Republic.

ADDITIONAL INFORMATION

5. A vehicle shall not be deemed to be personally owned and used by an importer unless such importer was at all reasonable time personally present at the place

where the vehicle was used. The period of use is deemed to be from the date on which physical delivery was taken of the vehicle / the date on which the vehicle was registered in the name of the importer (whichever is the later), until the date on which the vehicle was delivered by the importer to the shipper or other agent for the purpose of shipment or dispatch to Namibia.

6. Vehicles imported under the provisions of item 407.04 may not be offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 20 months from the date of being cleared for Customs purposes in Namibia. Prior permission must be obtained should an importer wish to dispose of the vehicle within the 20 months after the date of clearance.
7. For the purposes of item 407.04, during the initial period of 20 months after the date of clearance in Namibia, an importer shall, if he or she is absent for a continuous period of longer than 3 months from the place where the vehicle is usually used in Namibia, be deemed not to have imported the vehicle for his/her own or personal use, and the duty determined by the Commissioner for Customs & Excise shall be payable as from the date of such absence.

IMPORTANT NOTE

8. Due to the fact that the provisions of the rebate item and the rate of VAT may be subject to change and also to avoid any misunderstandings regarding the provisions of the rebate item, you are advised to confirm the above information prior to deciding to ship a vehicle to Namibia. Enquiries in this regard should be addressed to:

The Commissioner for Customs & Excise
Section: Technical Control
Private Bag 13295
WINDHOEK
NAMIBIA

Tel.: +264 61 209 2060/2047/2636
Fax: +264 61 239278/254510