

| Goods  | Documents required  | Customs Prescriptions  | Remarks  |
|--|---|--|--|
| Removals goods   | <ul style="list-style-type: none"> <li>• <b>Original B/L, AWB</b></li> <li>• NA 304.</li> <li>• <b>Valued inventory/packing list in currency of origin country</b></li> <li>• <b>Letter of application for exemption</b></li> <li>• <b>Passport.</b></li> <li>• Temporary work/residence permit.</li> </ul>   | <b>Tax free</b>  | <b>If the permit is not stamped in the passport upon arrival of the shipment or if the exemption of taxes is not granted, the shipper has the possibility of releasing the cargo by making a provisional payment of 20% of duties and 16.5% of taxes totally refundable once the situation is regularised.</b> |
| Diplomats' removals                                    | Certificate from the Diplomats' office<br><b>"certificate A"</b>  | Tax free on presentation of certificate A  | Certificate A is issued by the relevant embassy and signed by ministry of foreign affairs  |
| Wedding trousseaux                                     | Invoice required.   | Subject to payment of duties.  |  |
| Inheritance  | <ul style="list-style-type: none"> <li>• Copy of Will of deceased or a certified relevant extract of the later or copy of Probate from the Court, if the deceased died interstate. An English translation is necessary if document is not in English.</li> <li>• Inventory (if copy Will or other document does not specifically detail the goods to be imported) with supporting declaration from the Lawyer confirming that the goods to be imported are the legatee's rightful share of the estate.</li> <li>• Declaration from the Legatee confirming that he is a permanent resident in Namibia and a beneficiary under the Will of the deceased.</li> <li>• Special application must be made to Customs.</li> </ul> | Duty free entry if the legatee is permanently residing in Namibia.   | The goods should not be dispatched until the Customs have given authorisation for Duty free entry.   |
| New furniture, Household items, Presents and Souvenirs |   | Subject to payment of full duties.   |  |
| Works of art, Antiques                                 |   | Duty free entry if: <ul style="list-style-type: none"> <li>• Works of art are part of a bona fide household removal, or</li> </ul> |  |

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|   |   | <ul style="list-style-type: none"> <li>Articles are over 100 years old.</li> <li>These articles have been in the use and in possession of the owner for more than 12 months and</li> <li>Are not for sale or other disposal.</li> </ul>   |   |
| Precious metal objects  |   | Duty free entry is allowed on the same basis and under the same conditions as furniture and other articles.   |   |
| Motor cars, motor-cycles, mopeds, power-driven boats with inboard engines | <ul style="list-style-type: none"> <li><b>Shipping manifest</b></li> <li>Customs form NA 304/A.</li> <li><b>Copy of registration of car</b></li> <li>Document showing that the vehicle has been in the owner's use and possession abroad for more than 365 days before the importation of the vehicle (original purchase invoice, insurance certificate, etc.).</li> <li><b>3 local quotations to determine book value</b></li> </ul> | <b>Duty free entry if:</b><br><b>Entry on basis of a "certificate A"(diplomatic) or based on a technical agreement (some international organisations) and the vehicles (cars, motor cycles, mopeds) will not be sold or otherwise disposed of, for 2 years after the date of importation.</b> | <b>Apart from Diplomats and shippers importing under a technical agreement, taxes and duties will be payable for the import of a motor vehicle on basis of a work permit/visa, permanent residence or by a Namibian citizen. These taxes are refundable on proof of re-exportation of the motor vehicle. Taxes and duties as follow.</b> <ul style="list-style-type: none"> <li><b>duties of 32%</b></li> <li><b>VAT of 16.5%</b></li> <li><b>Ad Valorum based on the car value (ranging from 0.2% to 9% of the value of the car).</b></li> </ul> <b>No motor vehicle older than 5 years will be allowed in the country unless letter of compliance has been issued. Import of Left hand drive car is forbidden for all</b> |
| Caravans, trailers  |   | Subject to payment of duties.   |   |
| Dogs, Cats, Birds   | Certificate of vaccination.   | Import licence is granted after the owner has made arrangements for the period of quarantine with a licensed Kennel.  |   |
| Plants and vegetable products   | Phytosanitary certificate.  |   |   |
| Dangerous Goods, firearms   | <ul style="list-style-type: none"> <li>Valid firearm certificate issued to the owner by the Police authorities controlling</li> </ul>   |   | <b>Police permit has to be applied for in Namibia on presentation of the export and registration</b>  |

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|  | the area in which he intends to reside. <ul style="list-style-type: none"> <li>• Valid Export permit from country of Origin</li> <li>• Namibian Import permit.</li> </ul> |                         | documents. |
| Narcotics, drugs, incitements  |   | Importation prohibited. |            |
| Pornographic books and magazines, "walkie-talkie" radios, certain feathers, furs, skins, tusks, etc. of animals coming under the protected species regulations |   | Importation prohibited. |            |