



TRADE FORWARD
SOUTHERN AFRICA

KNOWLEDGE GUIDE SERIES

Registering as an Exporter in Namibia



What this Knowledge Guide covers

- 1 Who must register as an exporter when exporting from Namibia?
- 2 What are the basic requirements and associated processes involved?
- 3 Exporter registration and related resources

1 Who must register as an exporter when exporting from Namibia?



Basic exporter definition

Namibia has relatively few formal exporter registration requirements. Most processes involve the statutory requirements of registering and formally incorporating a company for business, tax and exchange control purposes, as well as the formalities of the export process itself.

Who classifies as an exporter?

- An "exporter" includes any person who, at the time of export
- (a) owns any goods exported;
 - (b) carries the risk in respect of any goods exported;
 - (c) represents that or acts as if he or she is the exporter or owner of any goods exported;
 - (d) actually takes, or attempts to take, any goods from Namibia;
 - (e) has a beneficial interest in any way whatsoever in any goods exported;
 - (f) or acts on behalf of any person referred to above.

Key provisions from Namibia's Customs and Excise Act (Act 20 of 1998)

Namibia's Customs Act regulates customs and excise duties, fuel levy; the control of imports, export or manufacture of certain goods; and related matters. Key sections include the following:

Chapter III: 'Import, export, transit and coastwise carriage of goods'

- Section 11(7): Goods exported overland
- Section 12(4): Goods exported by post
- Section 17: Removal in transit/bond exports ex warehouse
- Section 18 (4): Proof of export
- Section 18 (1)(2)(3), 40 (6): Liability for duty

Chapter V: 'Clearance and origin of goods, payment of duties'

- Section 40(6): Documents required for export; Time of export; Production of export

Chapter IX: 'Value'

- Section 80(a): Value of goods exported

Download a copy of the legislation at the link below.

2 What are some of the basic requirements and associated processes involved?

Business registration and formalities

- ▶ **Establishing a legal entity in Namibia:** Register a type of enterprise appropriate to the needs of the applicant, such as a limited liability company (Forms CM2, CM5, CM7, CM22, CM23, CM3, CM47), Close Corporation (Forms CC8, CC1, CC2) or sole tradership (Forms CM5, CM8).
- ▶ *Formalities can be completed online through the Business and Intellectual Property Authority*
www.bipa.na
- ▶ **Register with the relevant authorities:** Ministry of Finance (VAT, company tax); Ministry of Labour (employees / employee tax); Local council, Home Affairs (work permits).

Presentation of export entry

- ▶ Exporters must present an **export entry** to the Customs Controller at the designated export location, which is the office nearest to where the goods are loaded (and prior to actual loading) on the aircraft, train or vessel, or the border post at which the goods are being exported (when exportation is by vehicle). For exportation by post, a postal form customs declaration satisfies the export entry requirements.
- ▶ **Re-landing of exported goods:** Goods which have been loaded on any carrier for export after filing and approval of an export entry may not be re-landed in Namibia without the filing of a new entry that reflects the re-importation of the goods.

Exchange controls

- ▶ **Exchange controls** are in place to regulate the movement of currency from Namibia to other countries *outside* of the Common Monetary Area (i.e. Lesotho, Eswatini and South Africa).
- ▶ **Declaration form for exports from Namibia** All exports (unless specifically exempted) must be supported by a F.178 Form along with an original invoice confirming the transaction value, attested by a Namibian bank authorised to deal in foreign currency.
- ▶ The **F.178 Form** is required for all exports from Namibia, except (a) exports to Eswatini, Lesotho and South Africa, (b) low-value shipments not exceeding N\$ 50,000, and (c) foreign goods in transit through Namibia.

Exporting from Namibia: Responsible Authorities

The **Ministry of Industrialisation and Trade (MIT)** is responsible for the issuance of permits for the import and export of goods and services, offering an online process for export permits through their website (see relevant links below). For trade in controlled agronomic products an online application must be made to the **Namibian Agronomic Board**; exporters of aquatic organisms and aquaculture products apply through the **Ministry of Fisheries and Marine Resources**. The **Namibian Meat Board** regulates the import and export of live animals (including cattle, sheep, goats and pigs) and their derivative meat and animal products.

3 Paperwork: Links to exporter registration and related resources

Scan the code with your phone or follow the abbreviated web links below



Ministry of Industrialisation and Trade



Ministry of Fisheries and Marine Resources



BIPA Business Registration



Namibia Revenue Authority



Agronomic Board



Namibia Meat Board



Namibia Customs Act

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