



GOVERNMENT GAZETTE

OF THE

REPUBLIC OF NAMIBIA

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Government Notices

MINISTRY OF FINANCE AND PUBLIC ENTERPRISES

No. 20 2024

COMMENCEMENT OF CERTAIN PROVISIONS OF PUBLIC PROCUREMENT AMENDMENT ACT, 2022

In terms of section 32(1) of the Public Procurement Amendment Act, 2022 (Act No. 3 of 2022), I determine that –

- (a) section 5(b) comes into operation on the date of publication of this notice in the *Gazette*; and
- (b) the definition of “chief executive officer” in section 1 and sections 5(a), 6, 9, 10 and 12 come into operation on 1 April 2024.

I. SHIMI
MINISTER OF FINANCE
AND PUBLIC ENTERPRISES

Windhoek, 19 February 2024

MINISTRY OF FINANCE AND PUBLIC ENTERPRISES

No. 21

2024

**REGULATIONS RELATING TO CURRENCY CONVERSION IN RESPECT OF
IMPORTED GOODS, ENTRY OF GOODS AND TIME OF ENTRY:
CUSTOMS AND EXCISE ACT, 1998**

In terms of section 130(1)(m) of the Customs and Excise Act, 1998 (Act No. 20 of 1998) read with sections 40, 41 and 81 of that Act, I have made the regulations set out in the Schedule.

**I. SHIIMI
MINISTRY OF FINANCE AND
PUBLIC ENTERPRISES**

Windhoek, 12 February 2024

SCHEDULE**Definitions**

1. In these regulations a word or an expression to which a meaning has been assigned in the Act has that meaning, and unless the context indicates otherwise –

“the Act” means the Customs and Excise Act, 1998 (Act No. 20 of 1998).

Entry of goods and time of entry

2. (1) The forms, bills of entry and other documents to be used for purposes of the Act are those prescribed in the Customs and Excise Act, 1964, Regulations published under Government Notice No. 1770 of 5 October 1973.

(2) Except as otherwise provided in the Act, full particulars as indicated on the specified forms must be furnished by the person entering the goods and they must produce to the officer such evidence as the officer may require in each case to substantiate any particulars shown on the entry.

(3) All forms, bills of entry and other documents submitted in terms of the Act must be completed in a clearly legible manner, and the officer may refuse to accept any form, bill of entry or other document if he or she considers that any part of it is illegible or that it has not been properly completed.

(4) Any person entering any goods for any purpose in terms of the Act must also furnish the following in addition to such particulars as are necessary for the calculation of the duty on those goods –

- (a) any other particulars of such goods as the Commissioner may require from time to time;
- (b) in addition to the transaction value as defined in section 76 of the Act, the actual price charged in respect of such goods by the exporter plus all the costs and charges incidental to the sale in question and to placing such goods on board a ship or on any vehicle ready for exportation and any agent's commission, calculated on such price, costs and charges, in respect of such goods; and
- (c) the cost, insurance and freight, and the commission price and such price must be calculated by the addition of insurance and freight, from the port of exportation to the

port of importation in Namibia, and commission where applicable to the price as calculated in terms of paragraph (b).

(5) In the case of goods not ex-warehouse exported from the common customs area, the statistical code number relating to the goods, as the Commissioner may from time to time notify, must be furnished in the column relating to statistical code on the relative entry in addition to any particulars required in terms of subregulation (4).

(6) Any duty payable or not rebated in terms of any tariff heading, tariff item or item of any Schedule to the Act must be entered in the appropriate duty column on the same line on the relative bill of entry as the said heading or item to which it relates and the nature of any other payment in respect of any goods declared on any bill of entry must be stated in the column relating to tariff heading or item on the same line as the amount of such payment.

(7) Any –

(a) person who has entered any goods under the Act or any subsequent owner of such goods or any licensee of any customs and excise warehouse in which such goods are warehoused or any person acquiring such goods under the provisions of Schedule No. 3, 4, 5, 6, 7 or 9 to the Act; or

(b) other person dealing with or in or consuming such goods,

must, if he or she becomes aware at any time that such goods were incorrectly entered, advise the officer immediately and produce to the proper officer any documents or any other evidence in his possession.

Foreign currency

3. (1) Subject to section 81(1) of the Act, when the value of, or the price paid or payable for, any imported goods is expressed in a foreign currency, such value or price must for the purpose of calculating the customs value, be converted into Namibian Dollar at a rate acceptable to the Commissioner to be current at the date of shipment of the goods or, if a rate at that date cannot be ascertained, the latest rate available before that date must be used.

(2) If there is no official rate for a particular currency the rate of exchange is that acceptable to the Commissioner.

(3) For the purposes of subregulations (1) and (2), the date of shipment of non-containerised goods is the date of execution of the bill of lading, air waybill, consignment note or such other document as the Commissioner may require.

(4) The date of shipment of containerised goods is the date on which the container is taken on board a ship as endorsed on the bill of lading or arrival notification or, if imported otherwise than by sea, the date of execution of the air waybill, consignment note or such other document as the Commissioner may require.

Valuation determination

4. The Commissioner may determine the method of depreciation to evaluate the economic loss in value of imported goods where applicable.
