

Dear Valued Client,

We write to advise you of recent and important regulatory requirements from the Namibia Revenue Agency (NamRA) related to Trader Identification Numbers (TINs), VAT numbers, and the proper listing of importers on commercial invoices and customs declarations. These requirements are effective for all companies importing goods into Namibia and must be strictly adhered to in order to avoid delays, rejections of customs declarations, or compliance issues.

1. Mandatory Trader Identification Number (TIN) for Customs Transactions

NamRA has introduced a mandatory requirement for a Trader Identification Number (TIN) for all importers, exporters, clearing agents, and other trade stakeholders.

- Every customs declaration submitted through ASYCUDAWorld (NamRA's electronic customs system) must include a valid TIN for the importer and other relevant parties.
- This requirement will be in effect from 1 April 2026.
- Declarations submitted without a valid TIN will be automatically rejected, and goods will not be processed or released until a valid TIN is provided.
- If your company is not currently registered for a TIN, you must apply for one with NamRA before importing or exporting goods.

Action for Clients:

1. Ensure your company has a NamRA-issued TIN prior to any customs clearance activities.
2. Provide your TIN to your clearing agent and ensure it is correctly recorded in ASYCUDAWorld.

2. VAT Numbers and Importer Identification

NamRA has stressed that VAT numbers are not transferable.

- A company's VAT number belongs exclusively to the registered entity to which it was issued.
- No other related company (e.g., sister company, branch, holding company, or affiliate) may use that VAT number for import transactions.
- **If a company operates multiple branches, the registered legal entity (company) must be shown as the importer on the invoice.**
- The "Deliver To" address may be that of a branch location, but the importer name and address on the invoice must match the company's VAT registration details as recorded with NamRA.
- Using smaller branches or variations of a name as the importer without the correct VAT and legal entity details is not permitted.

- Simply having a similar or identical name or a common town does not automatically make an address or entity “the same” for import purposes—you must use the registered company address that matches NamRA records.
- NamRA has also indicated that non-compliant VAT import accounts can be suspended, and companies may be required to pay VAT at the point of entry if compliance issues are identified.

Action for Clients:

1. Confirm that your VAT registration is active, accurate, and current with NamRA.
2. Ensure all invoices and customs documentation show the correct registered company name, address, and VAT number.
3. Do not use a VAT number registered to another legal entity, even if under common ownership.

3. Best Practice for Commercial Invoices & Customs Documentation

To avoid delays or rejections at customs:

- The Importer Name and Address on the commercial invoice must be the legally registered company name and address (matching VAT and TIN details).
- “Deliver To” information can reflect the operating branch address.
- Ensure all parties (exporter, importer, clearing agent) include their valid NamRA TIN and VAT numbers on relevant documentation.

4. Registration Overview (VAT & TIN)

Trader Identification Number (TIN):

- Required for all customs declarations in ASYCUDAWorld.
- Issued by NamRA and essential for import and export.

VAT Registration:

- VAT registration is required for companies exceeding a certain taxable turnover threshold under Namibian VAT law.
- VAT numbers are linked to legal entities and cannot be shared or transferred.
- Failure to maintain compliance with VAT obligations can lead to account suspension and additional compliance requirements at customs.

5. Summary of Key Points

Requirement	Mandatory	Notes
Trader Identification Number (TIN)	✓ Yes	Required on all customs declarations
VAT Number	✓ If VAT-registered	Must match importer's legal entity
Invoice Importer Details	✓ Yes	Must be legal entity with matching VAT/TIN
Branch Address in Invoice	✓ Optional	Only in "Deliver To" field