

Namibia

This guide is compiled from the IAM Country Guide for reference only. Customs regulations change frequently; please consult your Seapoe relocation consultant for the latest requirements before shipping.

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Documents

Documents required for importing used household goods, personal effects, and related shipments.

Required Documents

- Passport (copy including photo page and page showing re-entry stamp by Namibian immigration)
- Original Bill of Lading (OBL) / Air Waybill (AWB) / Waybill / Telex Release
- Clear packing list
- Detailed valued inventory in the currency of the origin country
- Completed NA304 form (3 copies, compulsory)
- Completed P1.160 form (3 copies, compulsory)
- Copy of carrier's manifest or Bill of Lading (compulsory)
- Residence permit / work permit
- Letter of exemption on duties and VAT, applied for through the Namibia Revenue Agency (NamRA). The application requires: copy of foreign passport (photo page and re-entry stamp page), original completed NA304, original completed P1.160, copy of the valued inventory packing list, and copies of the work contract (sensitive data may be redacted)
- Diplomatic clearance / Certificate A, issued by the Embassy and stamped by the Ministry of Foreign Affairs (diplomats only)

Specific Information

Returning residents must have lived abroad for at least 6 consecutive months to qualify for duty-free importation of household goods and personal effects.

Work permit holders currently residing in Namibia on a working visa must pay 20% duties and 16.5% VAT on the used goods value of their shipment. However, if a work permit valid for more than 6 months has already been stamped in the passport, the importer may apply for exemption. This application must be made as soon as possible at the Windhoek Customs Information Centre (tel: +264 61 209 2047) before the shipment arrives.

Diplomatic shipments may be imported duty-free provided the Certificate A has been issued by the relevant Embassy and stamped by the Ministry of Foreign Affairs.

The importer's status determines whether duties and VAT apply. Apply for the tax and duties exemption letter as early as possible, as it must be obtained before the shipment arrives.

If the permit has not been stamped in the passport by the time the shipment arrives, or if the exemption is not granted, the shipper may release the cargo by making a provisional payment of 20% duties and 16.5% VAT. This payment is fully refundable once the situation is regularised.

ISPM 15: All wooden packing materials must comply with ISPM 15 phytosanitary standards. Confirm requirements with the destination agent before packing.

Prohibited & Restricted Items

Prohibited Items

The following items are prohibited from import into Namibia:

- Narcotics, drugs, and controlled substances
- Materials that incite violence, hatred, or sedition
- Pornographic books, magazines, and materials
- Walkie-talkie radios
- Feathers, furs, skins, tusks, and other products from animals listed under protected species regulations *(CITES)*
- Endangered species and their derivatives *(CITES)*
- Certain prohibited dog breeds (pit bulls, Rottweilers, and others; confirm current list with MAWLR) *(Permit Required for exceptions)*

Restricted / Dutiable Items

Traveller allowances (hand-carry or accompanying baggage): 400 cigarettes, 50 cigars, or 250 grams of tobacco; 50 ml of perfume and 250 ml of eau de toilette.

Alcohol allowances: Alcohol is allowed with no restrictions for diplomats in possession of a Certificate A. It is recommended to consult the Embassy regarding any potential internal quotas before shipping. For non-diplomatic importers, confirm current alcohol allowances with the destination agent.

Firearms: Import requires a permit. Contact the destination agent for current procedures and permit requirements.

Plants and plant material: Certain plants and plant materials require a phytosanitary certificate and an import licence. Confirm requirements with the destination agent before shipping.

New goods: New items included in a removal shipment are subject to duties and VAT. Duties are 20% and VAT is 16.5%.

Consignment Instructions

Recommended: Contact the destination agent to ensure all requirements have been met prior to import, especially for differences regarding air / sea / road shipments.

Tax exemption timing: Apply for the duties and VAT exemption letter through NamRA as early as possible. The exemption must be in hand before the shipment arrives. If it is not, a provisional payment of 20% duties and 16.5% VAT is required to release the cargo, which is refundable once the exemption is granted retrospectively.

Forms NA304 and P1.160: These Namibian customs forms are compulsory and must be completed correctly in triplicate (NA304) and quadruplicate (import permit for vehicles). Obtain the correct versions from the destination agent before shipping.

Valued inventory: The inventory must be detailed and valued in the currency of the origin country. Each item must carry a used-goods value.

SACU membership: Namibia is a member of the Southern African Customs Union (SACU), which also includes South Africa, Botswana, Lesotho, and Eswatini. Shipments originating from or transiting through other SACU member states may have different documentation requirements; confirm with the destination agent.

Principal port of entry: Walvis Bay is the primary seaport. Hosea Kutako International Airport (Windhoek) handles air freight. The Windhoek Customs Information Centre is the main contact point for exemption applications and queries (+264 61 209 2047).