

## VISION

To be a World Class Revenue Agency, Serving with Passion to Positively Impact the Livelihood of every Namibian.

## MISSION

We administer and enforce the Tax and Customs laws of Namibia with consistency, fairness, efficiency and effectiveness in an effort to mobilise domestic revenue.

## OUR VALUES

**Integrity:** We have set ourselves, high ethical standards in the execution of our duties and strive to do what is right in all circumstances.

**Fairness:** We treat everyone in the same situation equally.

**Diversity:** We recognise and appreciate differences in ethnicity, backgrounds, age, skills, perspectives and education. We believe that a diverse workforce is one of our biggest assets.

**Efficiency:** We continuously identify and develop solutions to address inefficiencies in our processes, systems and operations.

**Agility:** We believe in the concept of continuous improvement, embracing change, leveraging on Information Communication Technology (ICT) and always ready to respond to the demand of digital transformation.

## CONTACT US

AT THE FOLLOWING DETAILS

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## AUTHORISED ECONOMIC OPERATOR

*Serving with passion...*

## WHAT IS THE AEO PROGRAMME?

AEO is an acronym for the Authorised Economic Operator (AEO) Programme in terms of which authorised economic traders are assessed and approved by Customs Administrations as complying with the supply chain security standards developed by the World Customs Organisation (WCO) and awarded certain trade facilitation benefits.

## OBJECTIVES OF THE AEO PROGRAMME

- To enhance voluntary compliance
- To strengthen partnerships between NamRA and businesses
- To improve service delivery and reduce the cost of doing business
- To promote legitimate trade of goods across borders

## THE AEO PROGRAMME UNDER SACU

In 2008, the Southern African Customs Union (SACU) agreed to implement the AEO Programme with two (2) levels starting with level one 1; the Preferred Trader Programme (PTP) as referred to, as the SACU Authorised Economic Operator-Compliance (AEO-C) Programme to assess the compliance of importers and exporters in order to award and facilitate certain benefits and thereafter to implement the second (2) level of the fully- fledged AEO Programme which includes an assessment of the supply chain security and safety standards developed by the WCO, referred to as AEO security.

The PTP/AEO-C is now implemented in all the SACU Member States, including Namibia

## CRITERIA FOR REGISTRATION

Legal persons must meet the following criteria to be registered as Authorised Economic Operators in terms of section 18B of the Customs and Excise Act, 1998 (Act No. 20 of 1998) as amended :

- (a) a good record of compliance with customs and tax requirements.
- (b) a satisfactory system of managing commercial and transport records, which allows appropriate customs controls.
- (c) financial solvency.
- (d) an effective automated system capable of complying with Authorised Economic Operator requirements.
- (e) skilled employees capable of complying with the Authorised Economic Operator requirements; and
- (f) any other criteria which the Commissioner may consider necessary.

## BENEFITS OF AEO PROGRAMME

Once registered, the following trade facilitations benefits are awarded to an Authorised Economic Operator:

- (a) expedited VAT refunds (i.e., refund benefit to client with the 1-month period)
- (b) reduced bond amount of any security required for compliance with a Customs procedure
- (c) facilitated and flexible inspection scheme which requires fewer routine documentary and physical inspections and non-intrusive inspection techniques when goods are stopped or detained for inspection.
- (d) expedited clearance of goods to reduce delays and pre-clearance of goods to reduce border crossing times.
- (e) provision of a Client Relationship Manager to manage the relationship between the Authorised Economic Operator and NamRA.

## AEO REGISTRATION PROCESS

1. Express interest in applying on form NA 186
2. Pre-engagement with Customs.
3. Completion of Self-Assessment form
4. Onsite Verification by Customs
5. Authorization and Certification
6. Monitoring and Evaluation

