

# **CUSTOMS AND EXCISE**

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## **Customs and Excise Act 20 of 1998.**

**Summary:** This Act replaces the *Customs and Excise Act 91 of 1964*. It came into force on 1 August 1988 (GN 186/1998, GG 1918).

**Amendments:** Schedule 1 is amended by GN 208/1998, GN 209/1998 (GG 1943), GN 71/1999 (GG 2092), GN 13/2002 (GG 2688), GN 14/2002 (GG 2688) and GN 146/2007 (GG 3896).

Schedules 1 and 5 are amended by GN 93/2000 (GG 2305). Schedule 1 is amended by GN 187/2000 (GG 2386), which also implements Article 6 of the Customs Union Agreement, 1969. Schedule 1 is further amended by GN 61/2007 (GG 3817), which relates to the implementation of the Customs Union Agreement 2002; however, GN 61/2007 was withdrawn by GN 97/2008 (GG 4038).

Schedule 1 is further amended by GN 116/2001 (GG 2548), which deals with the SADC Protocol on Trade, GN 61/2004 (GG 3181) as amended by GN 145/2004 (GG 3237) and GN 115-116/2004 (GG 3207).

**Regulations:** Regulations promulgated under the previous act remain in force in terms of section 131 of the new Act.

Regulations concerning Export Processing Zones are contained in GN 87/1996 (GG 1298).

Rules concerning the visa arrangement between Namibia and the USA for exports of textiles and clothing from Namibia to the USA are contained in GN 225/2001 (GG 2642), which was subsequently replaced by GN 231/2001 (GG 2653). GN 37/2004 (GG 3158) amends GN 231/2001, and is deemed to come into effect on 1 August 2003.

The rules designating places of entry, authorised roads, routes and related matters contained in RSA GN R.1771 of 5 October 1973 are amended by GN 222/2002 (GG 2879).

Notification of taxation proposals for additional duties in respect of the importation of certain pasta products is contained in GN 70/2008 (GG 4022). Notification of taxation proposals for additional duties in respect of the importation of certain categories of milk is contained in GN 71/2008 (GG 4022). Notification of taxation proposals for additional duties in respect of a range of products is contained in GN 165/2008 (GG 4075).

**Cases:** *S v Lofty-Eaton & Others (1)* 1993 NR 370 (HC) (with reference to *Customs and Excise Act 91 of 1964*); *S v Kramash* 1998 NR 186 (HC) (section 14(1)).

## **INTERNATIONAL LAW**

***Convention Establishing a Customs Co-operation Council, 1950***

accession: 1 July 1992

***Customs Union Agreement between South African Government, Botswana, Lesotho and Swaziland***

accession: 6 July 1990

***International Convention on the Simplification and Harmonization of Customs Procedures, 1973***

accession approved by Parliament: 9 October 2003

deposit: 2004 (source: Ministry of Foreign Affairs)

***International Convention on the Harmonized Commodity Description and Coding System, 1983***

accession approved by Parliament: 9 October 2003

deposit: 2004 (source: Ministry of Foreign Affairs)

**SELECTED ARTICLES**

Oliver C Ruppel, "SACU 100: Reflections on the world's oldest customs union", *Namibia Law Journal*, Volume 2, Issue 2, 2010, available at [www.namibialawjournal.org](http://www.namibialawjournal.org).

See also **IMPORT AND EXPORT**.