Namibia is a member of both the Southern African Customs Union (SACU) and the Southern Africa Development Community (SADC).

SACU is a customs union with duty-free intra-SACU trade and a common external tariff (CET) applicable to all goods entering from outside the Union, which includes the territories of South Africa, Botswana, Namibia, Swaziland and Lesotho.

SADC is a Regional Economic Community with 16 member states, including all SACU countries, Zimbabwe, Zambia, Mauritius, Mozambique, Malawi, Seychelles and Comoros. 13 SADC members are in a Free Trade Agreement (FTA); Comoros, DRC and Angola are yet to join the FTA.

43% of Namibia’s total exports are intra-Africa

- Unpolished Diamonds (27%)
- Semi-manufactured gold (19%)
- Frozen Fish (11%)
- Live Bovine animals (7%)

67% of Namibia’s total imports are intra-Africa

- Unpolished Diamonds (9%)
- Copper products (5%)
- Goods vehicles (4%)
- Petroleum oils (4%)

Destination markets:
- Botswana 28%
- South Africa 51%
- DRC 5%
- Angola 3%
- Rest of Africa 4%

Source countries:
- South Africa 82%
- Zambia 7%
- Swaziland 1%
- Morocco 0%
- Mozambique 0%
- Rest of Africa 1%
Most of the goods imported into Namibia from other SADC member states enter duty-free. The only exceptions are wheat flour, sugar, second-hand clothes and tyres. Wheat flour imports are levied the MFN applied duty of 65.59c/kg. Sugar imports, raw and refined face a specific duty of 31.98c/kg, while the duty on second-hand clothes varies depending on the tariff line (20% ad valorem, 35c/unit, 50c/unit and 60% or 2500c/kg). Tyre imports under HS980100 has a 20% duty.

### African imports from outside SADC and SACU are levied MFN applied duties

| Clothing and apparel (between 26.3% and 41.2%) |
| Tobacco (38.1%) |
| Leather articles (26.6%) |
| Carpets and flooring (26.6%) |

### Duty free imports include

- Live animals (HS 1)
- Base metals like Tungsten and Titanium (HS 81)
- Clocks and watches (HS 91)
- Ores, slag and ash (HS 26)

## Highest ad valorem import duties

- Preserved or prepared pineapple (55%)
- Tobacco cigarettes (45%)
- Tobacco substitute cigarettes & cigars (45%)
- Water-pipe tobacco (45%)
- Clothing items (40% and 45%)
- Retreaded tyres (43%)
- Uncooked pasta not containing eggs (40%)

## Highest specific import duties

- Milk and cream products (450c/kg with a maximum of 96%)
- Cheese including fresh, grated or powdered and blue-veined (500c/kg with a maximum of 95%)
- Dairy spreads and butter (500c/kg with a maximum of 79%)
- Unstemmed or unstripped tobacco (860c/kg less 85% with a maximum of 44%)
- Black fermented tea (400c/kg)
- Garlic (325c/kg with a maximum of 37%)
- Ethyl alcohol (317c/litre)
- Fresh/chilled bovine carcasses (40% or 240c/kg)

### Imports from Africa excluding SACU and SADC countries

<table>
<thead>
<tr>
<th></th>
<th>2017 (US$ millions)</th>
<th>%Share</th>
<th>Average tariff (%)</th>
<th>Max tariff (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>TOTAL</td>
<td>38.3</td>
<td></td>
<td>7</td>
<td>9</td>
</tr>
<tr>
<td>2710 Petroleum oils</td>
<td>17.4</td>
<td>46%</td>
<td>2</td>
<td>5</td>
</tr>
<tr>
<td>2820 Manganese oxides</td>
<td>7.4</td>
<td>19%</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>0303 Frozen fish</td>
<td>7.2</td>
<td>19%</td>
<td>3</td>
<td>25</td>
</tr>
<tr>
<td>1701 Cane or beet sugar</td>
<td>3.1</td>
<td>8%</td>
<td>36</td>
<td>57</td>
</tr>
<tr>
<td>2835 Phosphates and phosphates</td>
<td>1.1</td>
<td>3%</td>
<td>2</td>
<td>10</td>
</tr>
<tr>
<td>0402 Milk and cream</td>
<td>0.4</td>
<td>1%</td>
<td>21</td>
<td>36</td>
</tr>
<tr>
<td>0306 Crustaceans</td>
<td>0.3</td>
<td>1%</td>
<td>2</td>
<td>15</td>
</tr>
<tr>
<td>8526 Radar, radio apparatus</td>
<td>0.2</td>
<td>1%</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>3304 Beauty or make-up preparations</td>
<td>0.1</td>
<td>0%</td>
<td>20</td>
<td>20</td>
</tr>
<tr>
<td>8426 Ships’ derricks; cranes,</td>
<td>0.1</td>
<td>0%</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Other</td>
<td>0.8</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>


Namibia’s key imports from outside of SACU and SADC are petroleum oil, manganese oxides, frozen fish, sugar and phosphates (fertilisers). These products mostly enter at low duty rates. The exceptions are sugar; milk and skin care products. They are imported at MFN applied rates, ranging from 20% (on skin care), to 36% - 57% (on sugar).