



INFORMATION FOR PRIVATE SHOPPERS IMPORTING GOODS INTO LESOTHO

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LRA has automated Customs procedures at Commercial Ports of Entry/Exit (Maseru, Maputsoe, Caledonspoort, Van Rooyen's and Qacha's Nek). The procedures are as follows:-

1. If the amount of goods is less than M 5,000.00:

- a) If the tax invoice is valid
 - i) Complete the VAT Refund Form
 - ii) Attach a valid Tax Invoice
 - iii) Submit both the VAT refund form and the Tax Invoice to Customs Inspector at the border
- b) If you don't have a tax invoice or the tax invoice is invalid
 - i) Declare goods to Customs Inspector
 - ii) Make payment if necessary based on the assessment

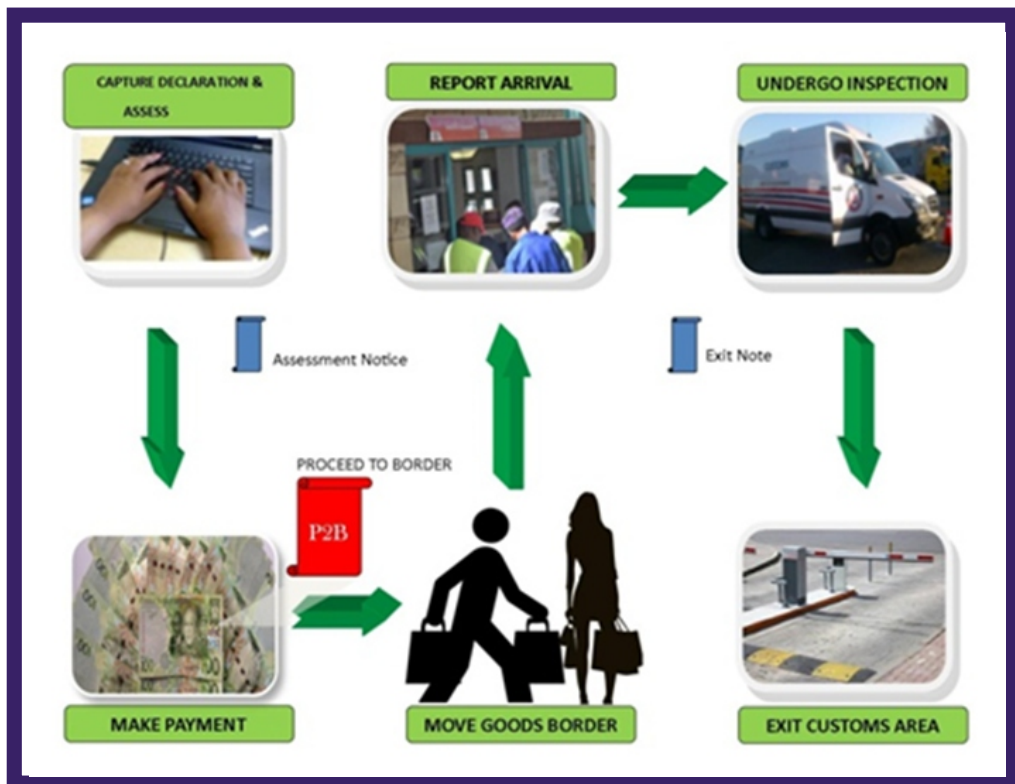
2. If the amount of goods or services is M 5,000.00 and above:

- i) Lodge the declaration if you are registered in ASYCUDAWorld or submit all relevant documents to your preferred Clearing Agent
- ii) Make payment if necessary based on the Assessment Notice
- iii) Receive "Proceed to Border" notification

Only then you may

- iv) Move goods to the Border
- v) Report arrival of goods at the Release Office
- vi) Undergo inspection of goods if necessary
- vii) Receive the Exit Note and then exit Customs Control Area

SIMPLIFIED STEPS TO COMPLETE A DECLARATION



For more information, please contact ecustoms@lra.org.ls or Call (+266) 5221-5111/2/3 or enquire at the Port of Entry/Exit.

Reference: Lesotho Revenue Authority Income Tax Account Details

NED BANK INCOME TAX ACCOUNT

Account Name: LRA Income Tax Account
Account Number: 021000031205
Account Type: Current Account
Branch Name: Maseru Branch
Branch Code: 390161

STANDARD LESOTHO BANK INCOME TAX ACCOUNT

Account Name: LRA Income Tax Account
Account Number: 0140072674001
Account Type: Current Account
Branch Name: Maseru Branch
Branch Code: 062067

FIRST NATIONAL BANK INCOME TAX ACCOUNT

Account Name: LRA Income Tax Account
Account Number: 62235680263
Account Type: Current Account
Branch Name: Maseru Branch
Branch Code: 280261

Reference: Lesotho Revenue Authority VAT Account Details

NED BANK VAT ACCOUNT

Account Name: LRA VAT Current Account
Account Number: 021000060442
Account Type: Current Account
Branch Name: Maseru Branch
Branch Code: 390161

STANDARD LESOTHO BANK VAT ACCOUNT

Account Name: LRA VAT Account
Account Number: 0140071150301
Account Type: Current Account
Branch Name: Maseru Branch
Branch Code: 062067

FIRST NATIONAL BANK VAT ACCOUNT

Account Name: LRA VAT Account
Account Number: 62235684083
Account Type: Current Account
Branch Name: Maseru Branch
Branch Code: 280261