

## ORDER NO. 25 OF 1986

*Customs and Excise (Amendment) Order, 1986**(Date of Commencement: Promulgation)*

## ORDER

To amend the Customs and Excise Act, 1982.

Short title

1. This Order may be cited as the Customs and Excise (Amendment) Order, 1986.

Amendment  
of section 2  
of Act No.  
10 of 1982

2. Section 2 of the Principal Act is amended in subsection (1) under the definition of "Container Operator" by inserting immediately at the end of the words "the Director" the phrase "under section 98A."

Amendment  
of section 14  
of Act No.  
10 of 1982

3. Section 14(1) of the Principal Act is deleted and substituted by the following,

"14(1) Any person entering or leaving Lesotho shall, in such manner as the Director may determine —

- (a) unreservedly declare all goods in his possession which he brought with him into Lesotho or proposes taking with him beyond the borders of Lesotho;
- (b) furnish an officer with full particulars thereof;
- (c) answer fully and truthfully all questions put to him by such officer; and
- (d) if required by such officer to do so, produce and open such goods for inspection."

Amendment  
of section 45  
of Act No.  
10 of 1982

4. Section 45 of the Principal Act is amended,

(a) in subsection (6) (b) by repealing the whole paragraph and substituting it with the following:

"(b) in respect of the goods containerized in —

- (i) L.C.L. Containers; and
- (ii) Other containers delivered to a container operator as contemplated in subsection (5) (c) and specified in a list to be compiled by the container operator concerned,

upon delivery thereof to a depot operator; or;"

(b) in subsection (7) (a) by inserting immediately after the words "L.C.L. Containers" the following:

"and the other containers referred to in subsection (6) (b) (ii)."

Amendment  
of section 55  
of Act No.  
10 of 1982

5. Section 55 of the Principal Act is amended,

(a) in subsection (1) by renumbering paragraph (d) as section (1A) after paragraph (c);

(b) in subsection (7) by inserting immediately after the words "subsection (1)" the phrase "or (A1)".

6. Section 71(2) of the Principal Act is repealed and substituted by the following, Amendment  
of section 71  
of Act No.  
10 of 1982

"(2) Where any motor vehicle is imported by a natural person for his own use and not for sale, the Director may, notwithstanding the provisions of section 67(1) and (3) but with due regard to the provisions of section 68, determine a value which shall, subject to a right of appeal to the Court *mutatis mutandis* in accordance with the provisions of section 67(6), be deemed to be the value for duty purposes of such vehicle:

Provided that where any natural person who was the owner of and has used such motor vehicle in any territory outside Lesotho imports such vehicle into Lesotho, from a territory other than the territory in which it was produced or manufactured, for his own use, and not for sale, the Director may determine the value for duty purposes of such vehicle as if it were imported into Lesotho from the territory in which it was produced or manufactured:

Provided further that no period of use of any such motor vehicle, outside Lesotho, while in the possession of any person normally resident in Lesotho which is less than six months shall be taken into consideration in determining such value."

7. Section 72 of the Principal Act is repealed.

Repeal of  
section 72 of  
Act No. 10  
of 1982

8. Section 76 of the Principal Act is amended,

(a) in subsection (5) by deleting the word "kerosene" where it appears in that subsection;

(b) in subsection (6) (b) by deleting the word "kerosene" wherever it appears; and

(c) by inserting the following new subsection immediately after section 76(15),

"(15A) (a) The Minister or any officer designated by him at any time after a permit by virtue of which imported goods may, in terms of any item of Schedule No. 3, 4, and 6, be entered under rebate of duty has, on the recommendation of the Ministry of Trade, Industry and Tourism, been refused by him or the Director but not later than two years after duty was paid on those goods, issue, on the recommendation of Minister of Trade, Industry and Tourism a permit authorising entry of goods under rebate of duty in accordance with the provisions of the item concerned, if, with due regard to any facts which became known after such a permit has been refused, he is satisfied that he or the Director would have issued such a permit if those facts were then known.

Amendment  
of section  
76 of Act  
No. 10 of  
1982

Insertion  
of new sub-  
section  
after section  
76 (15) of  
Act No. 10  
of 1982

(b) For the purposes of section 41 (3) —

- (i) any bill of entry passed in relation to imported goods in respect of which a permit is issued under paragraph (a), shall be deemed to have been passed in error by reason of duty having been paid on goods intended for purposes or use under rebate of duty under section 76;
- (ii) the goods in respect of which such a permit is issued, shall be deemed to have qualified at the time duty was paid on such goods in all respects for rebate; and
- (iii) the duty paid on the imported goods concerned, shall be deemed to have been paid on the date on which the permit referred to in paragraph (a) was issued."

Amendment  
of section 81  
of Act No.  
10 of 1982

9. Section 81 of the Principal Act is amended by,

- (a) deleting the word "or" at the end of paragraph (m);
- (b) adding to paragraph (n) the word "or" and substituting a semicolon for the fullstop; and
- (c) by inserting the following new paragraph after paragraph (n)

"(o) fails to comply with the conditions determined under section 107 (2) (a)".

Insertion of  
new section  
after section  
98 of Act No.  
10 of 1982

10. The Principal Act is amended by inserting the following new section immediately after section 98,

"Approval of 98A. The Director may, with the concurrence of the Minister of Transport and Communications, subject to such conditions as he may generally or in respect of a particular case determine, approve, for operating containers in Lesotho any person providing international transportation of containerized goods."

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