



Import Customs Guide **LESOTHO**



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GOODS	DOCUMENTS REQUIRED	CUSTOMS PRESCRIPTIONS	REMARKS
Household Goods and Personal effects Returning residence Non – Diplomats	<ul style="list-style-type: none"> ▪ Copy of passport ▪ Copy of work / residence permit ▪ C/E MISC 1 document ▪ Letter of value – second hand value for Customs purposes ▪ Clearing Instructions 		<ul style="list-style-type: none"> ▪ Used household goods & personal effects imported duty & tax free, if owned by client for more than one year. ▪ Client must be present in Lesotho at least 2 weeks before arrival of consignment. ▪ Documents to be signed and stamped by client's employer in Lesotho.
Household Goods and Personal effects Diplomats NGO's	<ul style="list-style-type: none"> ▪ Copy of passport ▪ C/E MISC 6 – Diplomatic Missions ▪ C/E MISC 3 – NGO's ▪ Letter of value – second hand value for Customs purposes ▪ Clearing Instructions 		<ul style="list-style-type: none"> ▪ Presence of Diplomatic Officials not required in Lesotho. ▪ Documents to be signed and stamped by Head of Mission in Lesotho.
Motor Vehicles Returning residents Non-Diplomats	<ul style="list-style-type: none"> ▪ Vehicle registration certificate ▪ Copy of passport ▪ Copy or work / residence permit ▪ C/E MISC 1 document ▪ Letter of value – second hand value for Customs purposes (see the sample attached) ▪ Clearing Instructions. 		<ul style="list-style-type: none"> ▪ Used motor vehicle imported duty & tax free if owned by client for more than one year. ▪ Client must be present in Lesotho at least 2 weeks before arrival of vehicle. ▪ Documents to be signed and stamped by client's employer in Lesotho. ▪ Import customs duties & taxes will be charged on import of second vehicle.
Motor Vehicles Diplomats NGO's	<ul style="list-style-type: none"> ▪ Vehicle registration certificate ▪ Copy of passport. ▪ C/E MISC 6 – Diplomatic Missions ▪ C/E MISC 3 – NGO's 		<ul style="list-style-type: none"> ▪ New / used vehicles imported duty- and tax-free for Diplomatic Officials. ▪ Presence of Diplomatic Officials not required in Lesotho.

GOODS	DOCUMENTS REQUIRED	CUSTOMS PRESCRIPTIONS	REMARKS
	<ul style="list-style-type: none"> ▪ Letter of value – second hand value for Customs purposes (see the sample attached) ▪ Clearing Instructions 		<ul style="list-style-type: none"> ▪ Documents to be signed and stamped by Head of Mission in Lesotho.
Commercial Cargo	<ul style="list-style-type: none"> ▪ Commercial Invoice. 		<ul style="list-style-type: none"> ▪ Commercial goods imported duty- and tax-free for Diplomatic Missions. ▪ Import customs duties & taxes will be charged to non-Diplomatic clients.
Remarks			<ul style="list-style-type: none"> ▪ Following documents should be forwarded to your local agent at least 2 weeks before consignment arrives in Lesotho: <ul style="list-style-type: none"> ▪ Commercial Invoice ▪ Copy of client passport ▪ Complete contact details of client in Lesotho ▪ Failure to comply with the above will result in demurrage, container detention and storage charges. ▪ Import customs clearing finalized +/- 7 working days after submission of completed, signed and stamped documents to Lesotho Revenue Authority.
Prohibited Items		<ul style="list-style-type: none"> ▪ Narcotics, firearms, and ammunition ▪ Spirits and alcohol ▪ Flick knives, swords, assegais, and other dangerous weapons ▪ Indecent and obscene books, CD's, DVD's and other objectionable articles. 	



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