



Import Customs Guide **LESOTHO**

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GOODS	DOCUMENTS REQUIRED	CUSTOMS PRESCRIPTIONS	REMARKS
Household Goods and Personal effects Expatriates Non – Diplomatic	<ul style="list-style-type: none"> ▪ Copy of passport ▪ Valid work permit ▪ Residence permit ▪ Letter of employer stating that the client is starting a new contract in Lesotho on an official letterhead, signed and stamped. ▪ Letter of value (customs/second hand value) 	<ul style="list-style-type: none"> ▪ Client details will be captured on (LNSW) Lesotho National Single Window to create a profile. ▪ AWB/SWB, packing list, confirmation of employment & letter of value will be uploaded to apply for a duty/tax free rebate. 	<ul style="list-style-type: none"> ▪ Used household goods & personal effects are eligible for duty/tax free import into the Country, provided that these have been in the owner's possession for at least 6 months (or else import duty/taxes will be levied). ▪ Client must arrive at least 2 – 3 weeks before the shipment arrives to allow enough time to obtain relevant documents.
Household Goods and Personal effects Diplomats NGO's	<ul style="list-style-type: none"> ▪ Copy of passport ▪ Letter from the Diplomatic Mission stating the Diplomat is starting a new contract in Lesotho on an official letterhead, signed and stamped. ▪ Letter of value (customs/second hand value). 	<p>Client details will be captured on (LNSW) Lesotho National Single Window to create a profile.</p> <p>AWB/SWB, packing list, confirmation of employment & letter of value will be uploaded to apply for a duty/tax free rebate</p>	<ul style="list-style-type: none"> ▪ Presence of Diplomatic Officials not required in Lesotho.
Household Goods and Personal effects Returning Lesotho citizens (non – Diplomatic)	<ul style="list-style-type: none"> ▪ Copy of passport ▪ Work VISA from origin Country ▪ Letter from employer stating the client is starting a new contract in Lesotho on an official letterhead, signed and stamped. ▪ Letter of value (customs/second hand value) 	<ul style="list-style-type: none"> ▪ Client details will be captured on (LNSW) Lesotho National Single Window to create a profile. ▪ AWB/SWB, packing list, confirmation of employment & letter of value will be uploaded to apply for a duty/tax free rebate 	<ul style="list-style-type: none"> ▪ Used household goods & personal effects are eligible for duty/tax free import into the Country, provided that these have been in the owner's possession for at least 6 months (or else import duty/taxes will be levied). ▪ Client must arrive at least 2 – 3 weeks before the shipment arrives to allow enough time to obtain relevant documents.

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Household goods and Personal effects Returning Lesotho Diplomats	<ul style="list-style-type: none"> ▪ Copy of passport ▪ Letter from the local Lesotho Ministry of Foreign Affairs stating the Diplomat's return to Lesotho from origin Embassy of Lesotho on an official letterhead, signed and stamped. ▪ Letter of value (customs/second hand value) 	<ul style="list-style-type: none"> ▪ Client details will be captured on (LNSW) Lesotho National Single Window to create a profile. ▪ AWB/SWB, packing list, confirmation of employment & letter of value will be uploaded to apply for a duty/tax free rebate 	<ul style="list-style-type: none"> ▪ Used household goods & personal effects are eligible for duty/tax free import into the Country, provided that these have been in the owner's possession for at least 6 months (or else import duty/taxes will be levied). ▪ Client must arrive at least 2 – 3 weeks before the shipment arrives to allow enough time to obtain relevant documents.
Motor Vehicles	<ul style="list-style-type: none"> ▪ Copy of passport ▪ Letter of value (market value) ▪ Vehicle registration documents showing: * Year, Made, Model, VIN number & Engine number. 	<ul style="list-style-type: none"> ▪ Client details will be captured on (LNSW) Lesotho National Single Window to create a profile. ▪ SWB, vehicle documents, confirmation of employment & letter of value will be uploaded to apply for a duty/tax free rebate 	<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. ▪ Import customs duties & taxes will be charged on import of second vehicle – except for Diplomatic Missions. ▪ New vehicles for Diplomatic Missions are exempted from import duties/taxes.
Commercial Cargo	<ul style="list-style-type: none"> ▪ Commercial Invoice. ▪ Packing list. 		<p>Subject to import duties/taxes.</p> <ul style="list-style-type: none"> ▪ Commercial cargo for Diplomatic Missions is exempted from import duties/taxes.
Prohibited Items		<ul style="list-style-type: none"> ▪ Narcotic drugs. ▪ Alcohol and tobacco. ▪ Flick knives, swords, assegais, and other dangerous weapons ▪ Indecent and obscene books, CD's, DVD's and other objectionable articles. ▪ Plants of any kind. 	<ul style="list-style-type: none"> ▪ Import Levy applicable on: <ul style="list-style-type: none"> ▪ Alcohol = 15% ▪ Tobacco = 30% ▪ Irrespective of client's status.

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Additional Information			<ul style="list-style-type: none"> Shipment clearance / Timeframe: <ul style="list-style-type: none"> Sea shipments = 8 to 10 working days Air shipments = 5 to 7 working days Provided all required documents has been submitted at least 10- 15 days before shipment's arrival to enable completion of pre-clearance.



The FIDI Global Alliance

Tel.: +32 2 426 51 60
Email: fidi@fidi.org

www.fidi.org