



# LESOTHO Government Gazette

Vol. 68

Friday – 14th April, 2023

No. 27

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Published by the Authority of His Majesty the King  
Price: M42.00

LEGAL NOTICE NO. 39 OF 2023

**Customs and Excise (Information Technology Connectivity) Rules, 2023**

Pursuant to section 123(2) of the Customs and Excise Act, 1982<sup>1</sup>, I,

**MATHABO MOKOKO**

Commissioner General of the Revenue Services Lesotho, make the following Rules:

**Citation and Commencement**

1. These Rules may be cited as the Customs and Excise (Information Technology Connectivity) Rules, 2023 and shall come into operation on the date of publication in the Gazette.

**Interpretation**

2. In these Rules, unless the context otherwise indicates-

“Act” means the Customs and Excise Act, 1982;

“ASYCUDA” means Automated System for Customs Data;

“bill of entry” means a legal document that is filed by customs clearance agents or importers on or before the arrival of the imported goods;

“Customs Connect” means an electronic gateway that allows access to some information systems made available by the Service;

“declarant” means a person who makes due entry of goods as contemplated in section 12 read with section 39 of the Act;

“participating country” means a country participating in the SACU UCR implementation, namely Botswana; Eswatini; Namibia and South-Africa;

“pre-populating customs declarations” means the use of automatically exchanged data by the receiving participant to enable the partial pre-completion of customs declarations which can be securely retrieved by a declarant approved by the receiving participant, using a UCR generated on export, for completion and submission of the customs declaration to the receiving participant;

“Service” means the Revenue Services Lesotho;

“SACU” means the Southern African Customs Union established under Article 3 of the SACU Agreement;

“SACU Agreement” means the Southern African Customs Union Agreement, 2002 and its Annexes as contained in Schedule 1 of the SACU Agreement;

“SAD” means a Single Administrative Document used for declaration of goods;

“Service” means the Revenue Services Lesotho as defined in the Lesotho Revenue Authority Act, 2001<sup>2</sup>;

“TIN” means a Taxpayer Identification Number; and

“UCR” means a Unique Consignment Reference which is a reference assigned to consignments for tracking goods throughout the supply chain from origin to final destination;

#### **Access to a bill of entry**

3. A declarant shall access a bill of entry document within the Service’s ASYCUDA.

#### **Completion of a bill of entry**

4. (1) Where a declarant is completing a bill of entry, the declarant shall, in the case of -
  - (a) export from Lesotho, generate and use a SACU UCR for the relevant consignment irrespective of the country of

destination;

- (b) import into Lesotho from a participating country, use the SACU UCR generated in the participating country for the consignment; or
- (c) transit of goods through Lesotho to a participating country -
  - (i) generate SACU UCR in the country of origin of goods and use it for the consignment; or
  - (ii) where the UCR is already generated in any other country other than the participating country for the consignment, use the UCR already generated; or
- (d) transit of goods through a participating country to Lesotho -
  - (i) use the SACU UCR generated in the participating country for the consignment; or
  - (ii) where the UCR is already generated in any other country other than a participating country for the consignment, use the UCR generated in that country.

(2) The Commissioner General may for purposes of sub-rule (1), pre-populate a bill of entry before SACU UCR is generated and submitted to Customs Connect.

#### **Characters of SACU UCR**

5. (1) The SACU UCR generated in Lesotho shall consist of a maximum of thirty-five characters, and shall be constituted in the following manner, the:

- (a) first character shall reflect the last digit of the calendar year in which the export takes place;

- (b) next two characters shall reflect the country code to identify the country where the exporter is registered or licensed for customs purposes;
- (c) next characters from eight to thirteen may reflect the entity code in respect of the supplier or consignor as may be applicable in the circumstances, namely -
  - (i) tax identification number allocated by the Commissioner General to the -
    - (aa) exporter;
    - (bb) registered agent of a foreign principal;
    - (cc) clearing agent, in the case where such person acts as a declarant; or
    - (dd) Lesotho citizen; or
    - (ee) permanent resident of Lesotho, where the applicant does not have a TIN;
    - (ff) person who is not a citizen nor a permanent resident of Lesotho or does not have a TIN;
- (d) next character shall reflect the declarant's entity code type, which may be indicated as one of the following:
  - (i) "C" for "customs code";
  - (ii) "T" for "taxpayer identification number";
  - (iii) "P" for "passport number"; or
  - (iv) "I" for "Company Registration Number";
- (e) next three characters shall reflect the reference type for the consignment and one of the following shall be used:

- (i) "INV" for "invoice";
  - (ii) "PON" for "purchase order";
  - (iii) "CON" for "contract";
  - (iv) "DEL" for "delivery note";
  - (v) "CUS" for "customs generated";
  - (vi) "DCL" for "declarant generated"; and
  - (vii) "OTH" for "other, or none of the above";
- (f) next characters shall reflect the reference number of the export declaration as generated by ASYCUDA;
- (g) last character shall denote whether the UCR is for single or multiple use and shall be abbreviated as follows:
- (i) "S" indicates single use; or
  - (ii) "M" indicates multiple use.

### **Customs Connect**

6. A bill of entry -

- (a) together with supporting documents shall be submitted to the Commissioner General through a computer system known as Customs Connect;
- (b) shall be processed by Customs Connect according to specifications agreed upon by participating countries; and
- (c) shall be transmitted by Customs Connect to a participating country and processed as an import.

**Validity of UCR**

7. (1) The single use of UCR shall remain unique for over a period of ten years.

(2) Where a consignment is exported, imported or transited in more than one country, the same UCR shall be used on all related SAD forms.

**Amendment of UCR**

8. Where a bill of entry containing a UCR is amended by the Commissioner General by means of a voucher of correction, substituted or cancelled, the same UCR used on the original bill of entry shall be used for purposes of such amendment, substitution or cancellation.

**DATED : 23RD MARCH, 2023**

**'MATHABO MOKOKO  
COMMISSIONER GENERAL OF THE  
REVENUE SERVICES LESOTHO (a.j)**

**NOTE**

1. Act No. 10 of 1982 as amended by Act No. 3 of 1984, Act No. 2 of 1986, Act No. 25 of 1986 and Act No. 6 of 2021
2. Act No. 14 of 2001 as amended by Act No. 12 of 2022

## LEGAL NOTICE NO. 40 OF 2023

**Customs and Excise (General Rules of Origin) Rules, 2023****Arrangement of Rules**

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## LEGAL NOTICE NO. 40 OF 2023

**Customs and Excise (General Rules of Origin) Rules, 2023**

Pursuant to section 123(2) of the Customs and Excise Act, 1982<sup>1</sup>, I,

**‘MATHABO MOKOKO**

Commissioner General of the Revenue Services Lesotho, make the following Rules:

**Citation and commencement**

1. These Rules may be cited as the Customs and Excise (General Rules of Origin) Rules, 2023 and shall come into operation on the date of publication in the Gazette.

**Interpretation**

2. (1) In these Rules, unless the context otherwise indicates -

“Act” means the Customs and Excise Act, 1982;

“certificate of origin” means an electronic or manual document which attests that the product listed in the electronic or manual document has met certain criteria to be considered as originating in a particular country;

“competent authority” means an institution authorised and empowered to issue or certify documentary evidence of origin in a country from which the goods are exported;

“determination” means an assessment as to whether the goods produced in a foreign country qualify for preferential treatment in the importing country where preferential trade agreement exist;

“documentary evidence” means an electronic or manual document which

prooves origin of goods, and includes an invoice or other commercial documents;

“eCoO” means an electronic certificate of origin which is an electronically processed certificate of origin issued by a competent authority, which attests that goods declared by an exporter conform to specific rules of origin;

“exit note” means an official notification from customs either printed or in electronic format, indicating that a person has completed the clearance procedure and his goods may leave customs controlled area;

“general rules of origin” means a set of conditions which goods must comply with to qualify as originating;

“GSP” means a trade arrangement offered by developed countries to developing countries and least developed countries by extending preferential market access into their respective markets as a way to promote development through trade;

“ITA” means International Trade Agreement and it is a formal agreement between two or more countries relating to terms of trade between the countries with the intention to reduce or eliminate tariffs and duties that the countries impose on imports or exports;

“retrospective certificate” means documents to be completed by the issuing competent authority to confirm that goods originate in the country which issued the certificate;

“Service” means Revenue Services Lesotho as defined in the Lesotho Revenue Authority Act, 2001<sup>2</sup>; and

“URN” means a unique reference number issued by the Commissioner General to an exporter or producer upon approval of an application of an eCoO.

**Rules of origin**

3. (1) The rules of origin shall be applied for determining the origin of all goods imported into or exported from Lesotho.
- (2) Notwithstanding subrule (1), rules of origin shall not apply to goods -
- (a) imported into Lesotho in respect of which preferential tariff treatment is claimed in Lesotho;
  - (b) exported from Lesotho in respect of which preferential tariff treatment is claimed in the country to which the goods are exported under -
    - (i) an ITA to which the country of destination is a party conferring preferential tariff treatment on goods originating in Lesotho; or
    - (ii) a GSP implemented in the country of destination for goods originating in Lesotho; and
  - (c) imported for personal use.

**Application for certification of goods originating in Lesotho**

4. (1) An exporter, who requires documentary evidence of goods originating in Lesotho to be exported to a country requiring such documentary evidence, shall apply for certification of goods originating in Lesotho from the Commissioner General, by submitting an export clearance declaration in respect of the goods.

(2) An export clearance declaration referred to in subrule (1), shall contain the following information:

- (a) the name of the country to which the goods are to be exported;

- (b) documentary evidence proofing that goods to be exported are goods originating in Lesotho according to the applicable rules of origin; and
  - (c) the number and date of any invoice or other commercial document issued by the exporter, producer or a supplier in connection with the goods.
- (3) Certification of goods originating in Lesotho may be applied on behalf of an exporter by -
- (a) a customs broker, authorised in the exporter's clearance instructions to clear goods; or
  - (b) the exporter's registered agent, where the exporter is a non-local exporter.
- (4) An application for certification referred to in subrule (1) shall be supported by -
- (a) documentary evidence which proves that the goods originate in Lesotho as per applicable rules of origin;
  - (b) the invoice or any other commercial document issued by the exporter, producer or a supplier of the goods;
  - (c) the bill of lading, air waybill or other transport documents applicable to the goods;
  - (d) documents evidencing the originating status of the goods to be exported, including -
    - (i) accounts or internal bookkeeping records and any other documents providing direct evidence of working or processing of materials carried out by the exporter or producer to obtain the goods;
    - (ii) clearance declarations, invoices and any other

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documents which prove the originating status of materials used in the production of the goods;

(iii) documents which prove the identity of materials used in the production of the goods and containing sufficient particulars to determine tariff headings;

(iv) documents which prove the value of materials used and the value addition to the goods; and

(v) costing records which show the calculation of the ex-works cost as defined on the applicable rules of origin;

(e) the certificate of origin obtained from the competent authority, filled in by the exporter before clearance of the goods; and

(f) a declaration of origin by the producer before clearance of the goods.

(5) Where an application is made pursuant to sub-rule (4), the Commissioner General shall verify that goods originate in Lesotho, process and issue the certificate of origin to the exporter or producer.

(6) Where the Commissioner General approves the application, the applicant shall receive a notification for -

(a) manual certificate of origin directing or advising an applicant to proceed to the border control for release of goods; or

(b) an eCoO with details including URN and a soft copy of approved eCoO.

**Application for retrospective certification of goods as goods of Lesotho origin**

5. (1) An exporter, who requires from the Commissioner General documentary evidence of origin for goods originating in Lesotho already exported to a country requiring such documentary evidence, shall apply for retrospective certification of the goods as goods of Lesotho origin by submitting an amended export clearance declaration -

- (a) providing the additional information, where the information is not already provided in the clearance declaration; and
- (b) containing an indicator that the amended clearance declaration serves as an application for retrospective certificate of origin.

(2) A retrospective certificate of origin may be applied on behalf of an exporter by -

- (a) a customs broker authorised in the exporter's clearance instructions to clear goods; or
- (b) the exporter's registered agent where the exporter is a non-local exporter.

(3) An application referred to in sub-rule (1) may be accepted only under the following circumstances, where the -

- (a) applicant proves that the late submission was due to -
  - (i) an error that was not the applicant's fault;
  - (ii) an omission that occurred inadvertently and in good faith; or
  - (iii) any other special circumstances accepted by the

Commissioner General as reasonable excuse for late submission; or

- (b) application was submitted timeously, but the document certifying the origin of the goods was, due to a technical defect or another technical reason, not accepted on importation of the goods in the country to which the goods were exported.

(4) An application referred to in subrule (1) shall be supported by any other document substantiating the reasons for late submission of the application.

#### **Application for replacement of certificate of origin**

6. (1) Where a certificate of origin is lost or destroyed, the certificate of origin may be replaced on written application, to the Commissioner General, by the exporter of the goods to which the certification relates.

(2) An application referred to in subrule (1) shall be submitted to the Commissioner General electronically or in hard copy.

(3) The application shall reflect -

- (a) the name and customs code of the exporter;
- (b) a customs broker, registered agent or an ordinary representative on behalf of an applicant referred to in paragraph (a);
- (c) the reference number and date of issue of the certificate of origin lost or destroyed;
- (d) that the application is for a replacement of the certificate; and
- (e) the reason why a replacement is required, which may be

motivated in a separate supporting document submitted to the Commissioner General on request.

### **Transmission of information by a customs computer system**

7. (1) The Commissioner General shall put in place a customs computer system which enables transmission of information from Lesotho to a computer system of the country of destination.

(2) Where the exporter or producer intends to export goods from Lesotho, the customs computer system in place in terms of subrule (1), shall transmit the eCoO information to the destination country's customs computer system.

(3) The customs computer system of the country of destination shall acknowledge receipt of information from exporting country and process it internally guided by customs computer systems rules and procedure of the country of destination.

(4) The information processed in terms of subrule (3) shall be used for purposes of clearance of goods received in the country of destination country.

### **Exchange of information**

8. (1) The Commissioner General shall, upon approval of the application, automatically share the information containing eCoO with the competent authority of the country of destination.

(2) The exporter shall share the declaration documents accompanied by eCoO with the agent of the country of destination.

(3) The agent of the country of destination shall use the URN to reference it on the importation declaration.

(4) The country of destination shall verify the reference against the received eCoO from the other regional states to confirm authenticity of the cer-



tificate.

### **Verification of eCoO**

9. (1) Where goods are imported, the Commissioner General shall verify and validate the importation of goods in respect of clearance declaration to confirm availability of the URN.

(2) Upon confirmation of the importation of goods in respect of clearance declaration accompanied by the URN, the Commissioner General shall issue exit note for release of goods and preferential tariff treatment as provided for in the applicable rules of origin.

(3) Where the Commissioner General suspects the authenticity of the eCoO, he shall undertake further verification by initiating a query on the certificate.

(4) The query shall be received in the originating customs computer system and shall be verified and processed as per the request.

(5) Where the Commissioner General has received notification from the country of origin that an eCoO is authentic, the Commissioner General shall in terms of sub-rule (2), issue an exit note for the release of goods.

### **Documentary evidence of origin**

10. Documentary evidence of origin shall be in a form of -

(a) a certificate, which shall be -

(i) obtained from the Ministry responsible for trade;

(ii) accessed from the Service's website or any other online source; or

(iii) accessed from an ITA; and

- (b) self-certification through statements on origin declaration or invoice declarations.

#### **Types of documentary evidence of origin for goods imported into Lesotho**

11. (1) The following are types of documentary evidence of origin used for goods imported into Lesotho, a certificate of origin issued by -

- (a) a competent authority in the country of export; or
- (b) an exporter, producer or a supplier as declarations of origin on an invoice or any other commercial document; or any other document as may be determined by the Commissioner General;

(2) Notwithstanding subrule (1), these Rules shall not apply to documentary evidence of origin used to verify the origin of goods exported from another country, that is a party to an ITA and provides for preferential treatment of goods originating in that country, into Lesotho.

#### **Particulars of documentary evidence of origin for imported goods**

12. A documentary evidence of origin, referred to in rule 11 verifying the origin of goods imported into Lesotho, shall -

- (a) reflect -
  - (i) URN assigned to the certificate;
  - (ii) the name and address of the exporter, producer or supplier of the goods;
  - (iii) the name or customs code of the exporter exporting goods from another country into Lesotho;
  - (iv) customs code of exporter's registered agent in Lesotho;

- (v) a description of goods, including -
  - (aa) any mark and number on the goods;
  - (bb) the number and description of the package, where applicable; and
  - (cc) the quantity, volume or gross weight of the goods;
- (vi) the number of any commercial invoice issued in respect of the goods;
- (vii) the name of the exporting country; and
- (viii) where the goods do not originate in the country referred to in subparagraph (vii), the name of the country from which the goods originated; and

(b) contain a signed statement by a competent authority issuing the certificate which certifies that the goods originated in the country from which the goods are exported or, where the goods do not originate in the exporting country, the country referred to in paragraph (a)(viii);

- (c) state the -
  - (i) name of the competent authority;
  - (ii) full name and capacity of the person signing the certificate on behalf of the competent authority; and
  - (iii) place and date of certification; and

(d) be authenticated by the official stamp of the competent authority or in any other relevant official way.

**Documentary evidence of origin to be provided for imported goods**

13. (1) Where any of the following categories of goods are imported into Lesotho, the person clearing the goods for home use or any other customs procedure shall submit, to the Commissioner General, documentary evidence of origin of goods that are subject to -

- (a) an anti-dumping, countervailing or safeguard duty imposed on goods imported from another country; and
- (b) a restriction imposed in terms of the law on goods imported from a specific country.

(2) Documentary evidence of origin submitted pursuant to sub-rule (1) shall not apply to goods -

- (a) cleared for international transit or transshipment; or
- (b) which, as per the clearance declaration, originate in a country to which a duty referred to in subrule (1)(a) or a restriction referred to in subrule (1)(b) applies.

**Types of documentary evidence of origin for goods of Lesotho origin**

14. (1) The following types of documentary evidence of origin shall be used for goods exported from Lesotho as goods of Lesotho origin:

- (a) certificate of origin issued by an exporter, a producer or supplier as declaration of origin on an invoice, commercial document or any other document as may be determined by the Commissioner General; and
- (b) certified declaration and a certificate which certified the declaration of origin issued by a competent authority.

(2) Notwithstanding subrule (1), documentary evidence of origin referred to in subrule (1) shall not apply where goods are exported

from Lesotho to a country which -

- a) is a party to an ITA; or
- (b) implements a GSP providing for preferential treatment in that country for goods originating in Lesotho.

**Particulars of documentary evidence for goods of Lesotho origin**

15. A certificate of origin verifying the origin of goods exported from Lesotho as goods of Lesotho origin shall reflect -

- (a) a URN assigned to the certificate;
- (b) the name or tax identification number of the producer or supplier of the goods;
- (c) the name or tax identification number of the exporter exporting the goods from Lesotho or the tax identification number of the exporter's registered agent in Lesotho;
- (d) description of the goods including -
  - (i) any mark and number on the goods;
  - (ii) the number and description of package;
  - (iii) the quantity, volume or gross weight of the goods;
  - (iv) the number of any commercial invoice issued in respect of the goods; and
  - (v) the name of the country to which the goods are exported;
- (e) a signed statement by the competent authority issuing

the certificate -

- (i) certifying that the goods are of Lesotho origin; and
  - (ii) specifying the rules of origin on which the certification referred to in subparagraph (i) is based;
- (f) the full name and capacity of the person signing the certificate on behalf of the competent authority; and
  - (g) the place and date of certification;
  - (h) authenticated official stamp of the competent authority; or
  - (i) an authorisation number issued by the competent authority to the exporter, producer or a supplier endorsed on the certificate.

**Particulars of the declaration of origin on an invoice for goods exported from Lesotho**

16. (1) A declaration of origin, on an invoice or any other commercial document issued by the exporter, producer or a supplier of goods of Lesotho origin, shall appear as an endorsement on the invoice or any other commercial document.

(2) The exporter, producer or a supplier issuing the invoice or any other commercial document endorsed pursuant to subrule (1) shall -

- (a) state the customs code or name of the exporter, producer or a supplier;
- (b) declare that the goods described in the invoice or any other commercial document are goods of Lesotho

- origin;
- (c) specify the rules of origin on which the declaration referred to in paragraph (b) is based;
  - (d) state the name of the country to which the goods are exported;
  - (e) certify the declaration to be true and correct; and
  - (f) state the -
    - (i) full name and capacity of the person signing the endorsement on behalf of the exporter, producer or a supplier; and
    - (ii) date and place of certification.

**Particulars of declaration of origin other than an invoice for goods of Lesotho origin**

17. (1) The declaration of origin other than an invoice stating that goods exported from Lesotho are goods of Lesotho origin shall -

- (a) state a URN to identify the declaration;
- (b) contain -
  - (i) the name or customs code of the exporter, producer or a supplier of the goods issuing the declaration;
  - (ii) a description of the goods in sufficient detail to enable the goods to be identified, including -
    - (aa) any mark and number on the goods;

- (bb) the number and description of package, where applicable; and
- (cc) the quantity, volume or gross weight of the goods;
- (iii) the number of any commercial invoice issued in respect of the goods; and
- (iv) the name of the country to which the goods are exported;
- (v) a signed statement by the exporter, producer or a supplier -
  - (aa) declaring the goods are of domestic origin; and
  - (bb) specifying the rules of origin on which the declaration referred to in subparagraph (i) is based; and
- (c) state the date and place of the declaration.

(2) For a declaration of origin complying with subrule (1) to qualify as a certified declaration of origin the -

- (a) declaration shall be certified in the same document as true and correct by a competent authority;
- (b) certification referred to in paragraph (a) shall state the -
  - (i) name of the competent authority certifying the declaration;
  - (ii) full name and capacity of the person signing the certification on behalf of the competent author-



- ity; and
- (iii) place and date of certification; and
- (c) certification shall be authenticated by -
  - (i) an official stamp of the competent authority, placed on the declaration; or
  - (ii) an authorisation number issued by the competent authority to the exporter, producer or a supplier endorsed on the declaration.

**Particulars of certificate certifying declaration of origin for goods of Lesotho origin**

18. (1) The certificate certifying a declaration of origin issued by a competent authority to verify goods of Lesotho origin exported from Lesotho shall-

- (a) reflect -
  - (i) a URN assigned to the declaration of origin to which the certificate relates;
  - (ii) the name of the exporter, producer or a supplier of the goods who issued the declaration;
  - (iii) a description of the goods to which the declaration relates, in sufficient detail to enable the goods to be identified, including -
    - (aa) any mark and number on the goods;
    - (bb) the number and description of package, where applicable; and
    - (cc) the quantity, volume or gross weight of

the goods; and

- (iv) the name of the country to which the goods are exported;
- (b) certify the declaration to which it relates as true and correct;
- (c) state the -
  - (i) name of the competent authority issuing the certificate;
  - (ii) full name and capacity of the person signing the certificate on behalf of the competent authority; and
  - (iii) the place and date of certification; and
- (d) be authenticated by -
  - (i) the official stamp of the competent authority placed on the certificate; or
  - (ii) an authorisation number issued by the competent authority to the exporter, producer or a supplier endorsed on the certificate.

(2) The declaration of origin to which the certificate referred to in sub-rule (1) shall be attached to the certificate.

**Particulars of declaration of origin on commercial invoice for imported goods**

19. (1) A declaration of origin on an invoice or any other commercial document referred to in rule 14 issued in the country of export by a producer, supplier of goods or an exporter exporting goods to Lesotho, shall appear as an

endorsement on the invoice.

(2) In the endorsement referred to in subrule (1), the producer, supplier or exporter issuing the invoice shall -

- (a) state the -
  - (i) name of the producer, supplier or exporter; and
  - (ii) customs authorisation number of the producer, supplier or exporter issued by the competent authority of the exporting country and authorising the producer, supplier or exporter to issue certificate of origin on an invoice;
- (b) declare that the goods to which the invoice relates originated in the country from which the goods are exported or, where the goods do not originate in that country, the country from which they originate;
- (c) specify the rules of origin on which the declaration referred to in paragraph (b) is based;
- (d) certify the declaration to be true and correct; and
- (e) state the -
  - (i) full name and capacity of the person signing the endorsement on behalf of the producer, supplier or exporter; and
  - (ii) date and place of certification.

**Particulars of declaration of origin other than an invoice for imported goods**

20. (1) A declaration of origin referred to in rule 14 for origin of goods imported into Lesotho shall -

- (a) have a URN to identify the declaration;

- (b) reflect -
- (i) the name of the producer or supplier of the goods or the exporter exporting the goods to Lesotho, who issued the declaration;
  - (ii) a description of the goods in sufficient detail to enable the goods to be identified, including -
    - (aa) any mark and number on the goods;
    - (bb) the number and description of package, where applicable; and
    - (cc) the quantity, volume or gross weight of the goods;
  - (iii) the number of any commercial invoice issued in respect of the goods;
  - (iv) the name of the country from which the goods are exported; and
  - (v) where the goods do not originate in the country referred to in subparagraph (iv), the name of the country from which they originate;
- (c) contain a signed statement by the exporter, producer or a supplier of the goods declaring that the goods originated in the country from which the goods are exported or, where the goods do not originate in that country, the country referred to in paragraph (b)(v); and
- (d) state the date and place of the declaration.

(2) For a declaration of origin complying with subrule (1) to qualify as a certified declaration of origin, the -

- (a) declaration shall be certified in the same document as true and correct by a competent authority;
- (b) certification referred to in paragraph (a) shall state the -
  - (i) name of the competent authority;
  - (ii) full name and capacity of the person signing the certification on behalf of the competent authority; and
  - (iii) place and date of certification; and
- (c) certification shall be authenticated by the official stamp of the competent authority or in any other official way.

**Particulars to be reflected by certificate which certifies declaration of origin for imported goods**

21. (1) A certificate, which certifies a declaration of origin submitted for verifying the origin of goods imported into Lesotho, shall be issued by a competent authority in the country from which the goods are exported and shall

- (a) reflect -
  - (i) a URN assigned to the declaration of origin to which the certificate relates;
  - (ii) the name of the producer or supplier of the goods or the exporter exporting the goods to Lesotho, who issued the declaration;
  - (iii) a description of the goods to which the declaration relates, in sufficient detail to enable the goods to be identified, including -

- (aa) any mark and number on the goods;
  - (bb) the number and description of package, where applicable; and
  - (cc) the quantity, volume or gross weight of the goods; and
  - (iv) the name of the country declared in the declaration as the country in which the goods originated;
- (b) certify the declaration to which it relates as true and correct;
- (c) state the -
- (i) name of the competent authority who issued the certificate;
  - (ii) full name and capacity of the person signing the certificate on behalf of competent authority; and
  - (iii) place and date of certification; and
- (d) be authenticated by the official stamp of the competent authority or in any other official way.

(2) The declaration of origin to which the certificate referred to in sub-rule (1) shall be attached to the certificate.

#### **Application for origin determination before clearance of goods**

22. (1) A person required to clear goods for home use or any other customs procedure may submit an application to the Commissioner General for origin determination.

- (2) An application referred to in subrule (1) shall reflect -
- (a) the name and customs code of the person required to clear the goods;
  - (b) where the application is submitted by a customs broker, registered agent or an ordinary representative on behalf of the applicant referred to in paragraph (a);
  - (c) a description of the goods, including the -
    - (i) nature and characteristics of the goods;
    - (ii) use of the goods; and
    - (iii) trade name of the goods;
  - (d) the name, address and contact details of the exporter, producer or supplier of the goods;
  - (e) tariff classification of the goods;
  - (f) in the case of an application for an origin determination in relation to unassembled or disassembled articles -
    - (i) a request for such articles to be treated as one article for the purpose of determining the country from which the articles originate; and
    - (ii) the tariff classification of the assembled article in terms of a tariff determination made by the Commissioner General; or
    - (iii) the reference number of an application for a tariff determination in relation to the assembled article;

- (iv) motivation why the goods are not imported or exported in one consignment;
  - (v) the number of consignments in which the unassembled or disassembled articles are to be cleared;
  - (vi) the proposed shipping schedule for the consignments; and
  - (vii) places of entry or exit intended to be used;
- (g) in the case of goods to be -
- (i) imported into Lesotho, the country from which the goods are to be exported; or
  - (ii) exported from Lesotho, a statement that the goods are to be exported from Lesotho; and
- (h) whether permission is given for the publication of information to be contained in an origin determination or re-determination made in respect of the goods and if so, whether all the information may be published or only certain information as specified.

(3) The information referred to in subrule (2)(f) and (h) may be provided in separate supporting documents.

(4) An application referred to in subrule (1) shall be supported by the following supporting documents:

- (a) documentary evidence that the goods originated in a specific country with reference to the applicable rules of origin;
- (b) the invoice or any other commercial document issued by



the producer, supplier, exporter or other competent person in respect of the goods;

- (c) the bill of lading, air waybill or other transport document applicable to the goods;
- (d) documents evidencing the originating status of the goods, including, as may be applicable -
  - (i) accounts or internal bookkeeping records and any other document providing direct evidence of working or processing of materials carried out by the exporter or producer to obtain the goods;
  - (ii) clearance declarations, invoices and other documents proofing the originating status of materials used in the production of the goods;
  - (iii) documents proofing the identity of materials used in the production of the goods and containing sufficient particulars to determine tariff headings;
  - (iv) documents proofing the value of materials used and the value-addition to the goods; and
  - (v) costing records showing the calculation of the ex-works cost applicable to the goods;
- (e) in the case of an application in circumstances referred to in subrule (2)(f) -
  - (i) the pro forma invoice;
  - (ii) descriptive literature in relation to the nature, characteristics, composition and use of the assembled article;

- (iii) a copy of the tariff determination referred to in subrule (2)(f)(iii);
  - (iv) the overall packing list;
  - (v) the contract of sale and purchase for the assembled article; and
  - (vi) a document containing a schematic or technical diagram of the assembled article, clearly indicating the relationship between or order of assembly of the individual unassembled or disassembled articles making up the assembled article;
- (f) any photographs, plans, catalogues or any other document available to the applicant -
- (i) on the composition of the goods and component materials; and
  - (ii) which may assist in describing the manufacturing process or the processing undergone by the materials used in the production of the goods; and
- (g) any other method of examination used to determine the composition of the goods.

(5) A supporting document referred to in subrule (3) or (4) shall be submitted to the Commissioner General on request.

(6) An applicant, who submitted an application in terms of these rules, shall submit to the Commissioner General any additional information or document as the Commissioner General may request for purposes of making an origin determination in respect of the goods.

**Publication of information relating to origin determination or re-determination**

23. (1) The Commissioner General shall publish information contained in an origin determination or re-determination certificate made in respect of goods only where -

- (a) publication of the information is likely to assist a person required to make origin self-determinations when clearing goods involving the same class or kind; and
- (b) the person who cleared the goods has given prior written permission for the information to be published, subject to subrule (2).

(2) Subrule (1)(b) shall not apply where the information does not disclose the -

- (a) name or personal particulars of the person who cleared the goods in respect of which the origin determination or re-determination was made;
- (b) name and contact details of the person who supplied the goods; or
- (c) selling price or other particulars of the contract between the person who cleared the goods and the supplier.

**DATED: 23RD MARCH, 2023**

**'MATHABO MOKOKO  
COMMISSIONER GENERAL OF THE REVENUE SERVICES  
LESOTHO a.i**

**NOTE**

1. Act No. 10 of 1982 as amended by Act No. 3 of 1984, Act No. 2 of 1986, Act No. 25 of 1986 and Act No. 6 of 2021
2. Act No. 14 of 2001 as amended by Act No. 12 of 2022