



# LESOTHO Government Gazette

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## CONTENTS

No. Page

### LEGAL NOTICES

16 Customs and Excise (Amendment) Regulations, 2020 ..... 163

### OTHER NOTICES

(See Supplement of the Gazette)

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## LEGAL NOTICE NO. 16 OF 2020

**Customs and Excise (Amendment) Regulations, 2020**

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

**MOEKETSI MAJORO**

Minister responsible for finance make the following regulations:

**Citation and commencement**

1. These Regulations may be cited as the Customs and Excise (Amendment) Regulations, 2020 and shall come into operation on the date of its publication in the Gazette.

**Amendment of schedule 8 - Licenses**

2. Schedule 8 of the Customs and Excise Regulations, 1984<sup>2</sup> is amended by deleting Schedule 8 and substituting the following Schedule:

**“SCHEDULE 8  
(Regulation 46)**

**Licenses**

<b>ITEM</b>	<b>LICENCE</b>	<b>LICENCE FEE</b>	<b>VALIDITY PERIOD</b>
801.00	Customs and Excise Storage Warehouse	M2000	1st January to 31st December
805.00	<b>Customs and Excise Manufacturing Warehouse</b>		
805.05	Approved for the incidental manufacture of excisable goods as by-product in	M500	1st January to 31st December

	the manufacture of goods or for reprocessing, for use by the processor, of excisable goods after use thereof by him or for such other purpose as the Commissioner General regards as incidental manufacturing.		
805.10	Approved for other purposes	M500	1st January to 31st December
810.00	<b>Special Customs and Excise Warehouse</b>		
810.05	Approved for manufacturing of wine by a wine-grower or a wine-grower's cooperative Agriculture society	M500	1st January to 31st December
810.10	Approved for manufacturing of wine by a person who holds a license under any law to deal with wine in wholesale quantities	M500	1st January to 31st December
810.20	<b>Approved for other purposes</b>		

810.20.05	For storage purposes	M500	1st January to 31st December
810.20.10	For manufacturing purposes	M500	1st January to 31st December
810.20.20	For ad valorem excise duty	M500	1st January to 31st December
815.00	Distillation of spirits by an agricultural distillers	M2000	1st January to 31st December
820.00	<b>Stills</b>		
820.05	To own, possess or keep	M500	1st January to 31st December
820.10	To manufacture or import for sale or to repair for reward	M500	1st January to 31st December
825.00	<b>Wreck</b>		
825.05	To search or to search for		
830.00	<b>Container Depot</b>		
830.05	For such period as the Commissioner General may determine, not exceeding six months, in a year ending on 31st March		
830.10	For such period as the Commissioner General may deter-		

mine, exceeding six months, but not exceeding one year ending on 31st December

835.15	For an indefinite period as the Commissioner General may determine	M10,000	1st January to 31st December
835.00	Clearing agents	M2000	1st January to 31st December."

### **Repeal**

The Customs and Excise (Amendment) Regulations, 2019<sup>3</sup> is repealed.

**DATED:**

**DR. MOEKETSI MAJORO  
MINISTER OF FINANCE**

### **NOTE**

1. Act No. 10 of 1982 as amended.
  2. L.N. No. 126 of 1984
  3. L.N. No. 65 of 2019
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