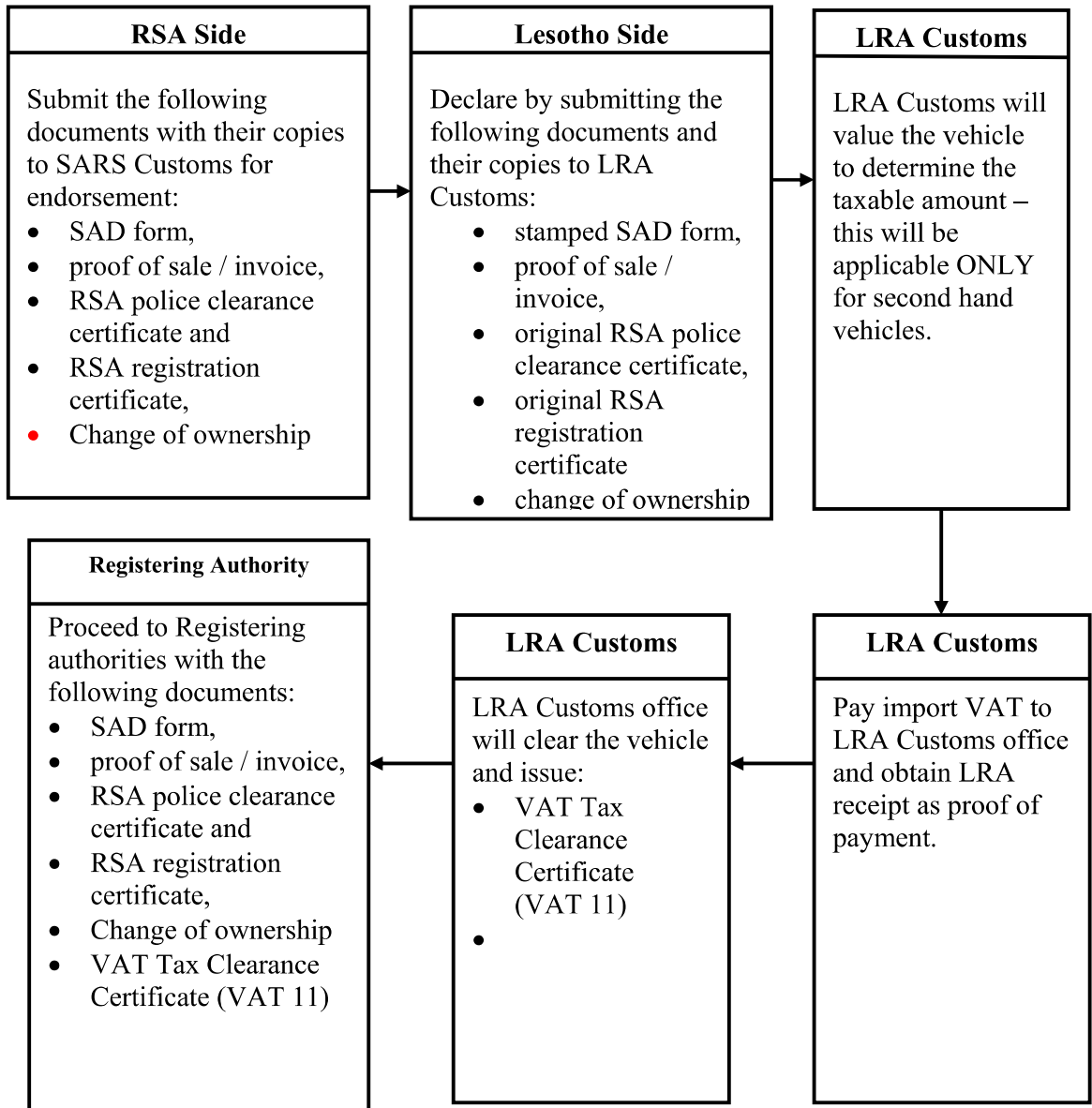


Border Post Guidelines on Importation of Second Hand and New Motor Vehicle from RSA

The following process must be followed upon importation of a motor vehicle in Lesotho from Republic of South Africa (RSA). Please take note of different categories in which your vehicle falls, i.e. whether the supplier is registered for VAT in RSA or not.¹

1. NON-VAT REGISTERED CAR DEALER AND/OR INDIVIDUAL SELLER - VAT exclusive invoice

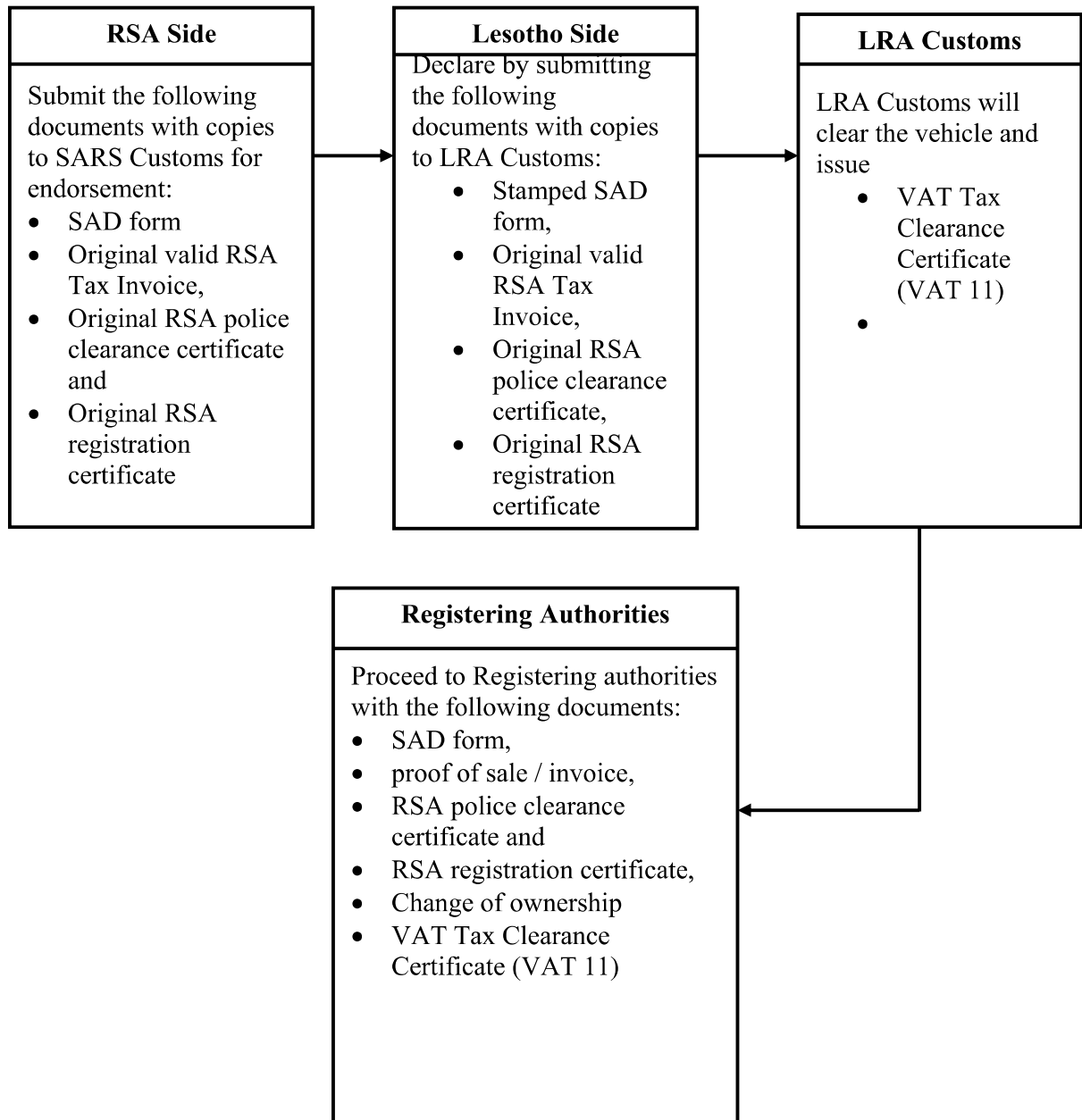
The following process applies to vehicles purchased from RSA persons who are not registered for VAT in that country:



¹ RSA VAT registered vendors charge VAT on vehicles while non VAT registered vendors do not charge VAT on vehicles and as such VAT shall be payable to LRA at the port of entry.

2. REGISTRED CAR DEALER - VAT Inclusive Invoice

The process below applies to all motor vehicles purchased from VAT registered RSA vendors with VAT inclusive invoices.



Disclaimer:

This Guide is for general information only, and should not be relied upon as being correct or accurate or anyhow authoritative. For any queries, you may contact the nearest LRA Advice Centre for further assistance and guidance. Please take note that it is your obligation to verify independently any matters dealt with in this Guide from primary sources of information and by taking specific professional advice, should it be necessary. The LRA excludes any liability for any costs, losses, claims, damages, expenses or proceedings (including special, incidental or consequential loss or damage, loss of profits and wasted management time) incurred or suffered by you arising directly or indirectly in connection with this Guide.