



**Revenue
Services**
Lesotho

GUIDE ON CUSTOMS E- TARIFF

“Re Tjena Ka Uena”

1. Definition of e-Tariff

The **Customs e-tariff** is an electronic online platform that allows importers to determine which Customs duties, excise duties, anti-dumping duties and countervailing duties may apply to their goods on importation or exportation based on their tariff codes. The platform is intended to cover other measures such as advance rulings, quota and prohibitions and restrictions included in the schedules to Customs and Excise Act, No.10 of 1982. It is based on the **Harmonized System (HS)**, an international standard for classifying traded goods. The e-tariff provides users with a user-friendly interface to search for tariff rates by HS code, estimate and calculate customs duties, and other taxes such as VAT. It can be accessed on RSL website: <http://www.rsl.org.ls> >>E-Services>>eTariff

2. Purpose of the Guide

The purpose of this guide is to provide users with clear instructions on how to effectively use the **Customs e-Tariff** system. By following this guide, importers, exporters and economic operators will be able to:

- Understand how to browse the tariff
- Understand how to search product by description or tariff code
- Accurately estimate Customs duties, VAT and other charges on imported goods.

3. Importance of e-Tariff

The **Customs e-Tariff system** is important for several reasons:

- **Accuracy:** It ensures the accurate classification of goods and application of tariff rates to Customs, Importers and Exporters
- **Cost Management:** Importers, exporters and economic operators can use it to estimate the total cost of their imports and exports including duties and taxes, before shipping goods.
- **Compliance:** It helps importers, exporters and economic operators to comply with customs laws and regulations by providing clear and current information on tariff classifications.

- **Transparency:** Users can consult the electronic tariff by browsing it and searching it using specific keywords or generic product description
- **Efficiency:** It reduces the need for time-consuming inquiries with customs officers, as traders can access most of the necessary information online

4. How to Navigate the e-Tariff System

Navigating the **e-Tariff system** involves a few key steps that help users locate the correct tariff information for their goods:

Step 1: Access the e-Tariff Portal

- Visit RSL website on www.rsl.org.ls
 - Click on E-Services tab
 - On the drop down menu, scroll down to e-Tariff and click

Step 2: Search for Tariff Information

- **By HS Code:** If you already know the **Harmonized System (HS) code** for your product, enter it into the search field. The HS code is an international system used to classify goods.
- **By Product Description:** If you don't know the HS code, you can search by entering keywords that describe the product. The system will suggest possible HS codes for you to choose from.

Step 3: Review Tariff Information

- After searching, the system will display detailed information, including:
 - **HS Code:** The classification code for the goods.
 - **Tariff Rate:** The customs duty percentage applied to the goods based on their CIF value (Cost, Insurance, and Freight).
 - **VAT Rate:** The rate of Value-Added Tax applied to the goods.
 - **Preferential Rates:** Reduced tariffs under Free Trade Agreements (FTAs) if applicable.
 - **Excise Duties:** Any specific duties or additional charges applied to particular categories of goods.

Step 4: Export or Import Tariff Reports

- Most e-Tariff systems provide an option to download or print tariff reports, allowing you to have a record of the applicable duties and taxes for future reference.

5. Conclusion

The **Customs e-Tariff system** is a valuable tool for businesses and traders involved in international trade. By following this guide, users can easily navigate the system, locate tariff rates, calculate customs duties, and estimate VAT. Understanding how to use the e-Tariff system effectively allows for better financial planning, ensures compliance with customs regulations, and helps facilitate smoother trade processes.

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