

# Duty Free Allowances

The duty free allowances will only be permitted once per person during a period of 30 days and cannot be claimed by persons who were absent from Lesotho for a period less than 48 hours

These allowances may, with the exception of tobacco and alcoholic products, be claimed by children under 18 years of age for their personal use; whether on or not they are traveling with their parents or guardians

DESCRIPTION	DUTY ALLOWANCE
1. Wine not exceeding 2 litres	Full Duty (no duty payable)
2. Spirituous and other alcoholic beverages not exceeding 1 litre	Full Duty (no duty payable)
3. Cigarettes not exceeding 200 and Cigars not exceeding 20	Full Duty (no duty payable)
3.5 250g cigarette or pipe tobacco	Full Duty (no duty payable)
4. Perfumery not exceeding 50ml, toiletry water not exceeding 250ml.	Full Duty (no duty payable)
5. New or used goods (per person) to a total value not exceeding M5,000.00	Full Duty (no duty payable)
6. Additional goods, new or used, of a total value not exceeding M20,000.00	Full Duty less 20% (only 20% of the duty is payable)

## NOTE:

- The above concessions apply to goods imported by immigrants, tourists, returning residents and other passengers for their personal use. Specifically, they must be imported as accompanied passenger's baggage.
- Full duty will be payable on goods in excess of the 20,000 value limit (full duty less 20%)
- Goods in excess of the overall 25,000 value limit (constituted by 5 and 6 above) no longer qualify for the 20% Flat rate duty



**Revenue  
Services  
Lesotho**

## KINGDOM OF LESOTHO REVENUE SERVICE LESOTHO

### CUSTOMS DECLARATION

In terms of Sec 14 of Customs and Excise Act No 10 of 1982

#### A. Personal Details in BLOCK letters

Surname

Given Names

Date of Birth

Port of Entry / Exit

flight No

Nationality

Passport No.

Country of Residence

Occupation

Address in Lesotho

#### B. Purpose of Travel

Business / Professional  Crew  Others (specify).....

Education / Training  Visiting Friends/ Relatives  .....

Employment  Returning resident  .....

Diplomatic  Holiday / Leisure / Recreation  .....



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"Re Tjena Ka Uena"

**Failure to declare goods in your possession is a contravention of Section 14 of Customs and Excise Act No 10 of 1982**

### C. Do you have in your possession any of the following goods?

(tick as appropriate)

	YES	NO
<input type="checkbox"/> Prohibited or restricted goods (e.g Firearms, plant and animal productions)	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Wine exceeding 2 litres	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Spirituous and other alcoholic beverages (except beer ) exceeding 1 litre	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Manufactured tobacco exceeding 200 cigarettes, 20 cigars and 250 of cigarette and pipe tobacco	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Perfumery exceeding 50ml, toiletry water exceeding 250ml	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> New or used goods (perperson) to a total value not exceeding M5,000	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Additional goods, new or used, of a total value not exceeding M20,000	<input type="checkbox"/>	<input type="checkbox"/>

Have you obtained any goods from abroad? If the answer is yes, please provide the details below

Description	Value (M)

### D. Do you wish to register any goods for following purposes?

Temporary Import  Temporary Export  Re-importation

### E. If you answer yes to D above, provide the following details:

Description	Reg. No / Serial No.	Value (M)

### F. Declaration / Specification of Currency

Specify the type and value of currency in your possession:

Lesotho currency	Other currency e.g -\$

### G. I declare that all the information on this form is correct.

Signature

Date

### FOR OFFICE USE ONLY

Official Date Stamp

Official 's Signature

# Welcome to Lesotho

## Notes to assist you in completing your customs declaration



### Who must complete a declaration

- All travelers including children must complete the declaration form. Parents or guardians should assist minors to complete the declaration.



### How to complete the declaration

- Answer must be in English
- Print in capital letters.
- Mark boxes with an X.
- Each traveler (or legal guardian in the case of minors) must sign the declaration



### Channel - Road or Green

After collecting your baggage you must proceed to the red (Goods to Declare) or green (Nothing to Declare) channel:

- If you have any prohibited, restricted goods and/or goods which fall outside duty free allowance in your possession, or if you are unsure whether any goods in your possession fall within these categories, please proceed to the Red Channel.
- If you only have goods which fall within you duty free allowances, please proceed the Green Channel



### Note:

- You may be stopped and questioned by Port authorities about your decision. baggage may also be subjected to further scrutiny or search.
- The customs declaration is a legal document - false declarations may lead to penalties, confiscation of goods, prosecution or imprisonment.



### Prohibited Goods

The importation of the following goods into Lesotho is strictly prohibited

- Narcotics and habit-forming drugs in any form.
- Poison and other toxic substances
- Goods such as coins which are base or counterfeit, dangerous weapons, including swords, cutlasses, bayonets, daggers, knives with cutlery edges of fourinches or more in length, blasphemous, indecent or obscene works of articles.
- Prison-made and penitentiary-made goods.
- Precursors and explosives.



### Restricted Goods

Certain goods may only be imported provided you are in possession of the necessary authority / permit. A few examples of the of the goods in question are listed here for your information:

- Firearms and Ammunition
- Liquor products
- Other goods.
  - Pulses (beans and peas)
  - Dairy products
  - Livestock
  - Poultry eggs
  - Pullets and one day old chickens
  - Wool and Mohair
  - Hides and Skins
  - Sugar