



PUBLIC NOTICE

VALUE ADDED TAX (VAT) REGULATIONS AMENDED ADDITIONAL ZERO-RATED IMPORT PRODUCTS

The Revenue Services Lesotho (RSL) wishes to inform all Taxpayers including importers, traders and the general public about the publication of **Value Added Tax (Amendment) Regulations, 2026**. The regulations have introduced additional products that qualify for **zero rated (0%) VAT** in Lesotho and upon importation.

What does this mean?

The listed products are **zero-rated for Value Added Tax (VAT) in Lesotho and upon importation**, meaning no Import VAT is payable when these goods are imported into Lesotho, provided they meet the applicable legislative requirements.

Newly Zero-Rated Products Cooking Oil

- Cooking oil

Fresh Fruits

- Bananas
- Pineapples
- Avocados
- Mangoes
- Guavas and mangosteens

- Oranges
- Grapes
- Watermelons
- Apples
- Pears
- Apricots
- Peaches (including nectarines)
- Plums and sloes

Vegetables

- Seed potatoes
- Fresh or chilled potatoes
- Fresh or chilled tomatoes
- Onions and shallots
- Cauliflowers and broccoli
- Carrots and turnips
- Peas
- Beans
- Spinach (including New Zealand spinach and garden spinach)
- Pumpkins, squash and gourds

Dairy Product

- Sour milk

RSL encourages all importers, clearing agents and businesses dealing in these products to familiarise themselves with the amended regulations when importing qualifying goods.

For further information or assistance, please contact us on the following platforms:

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